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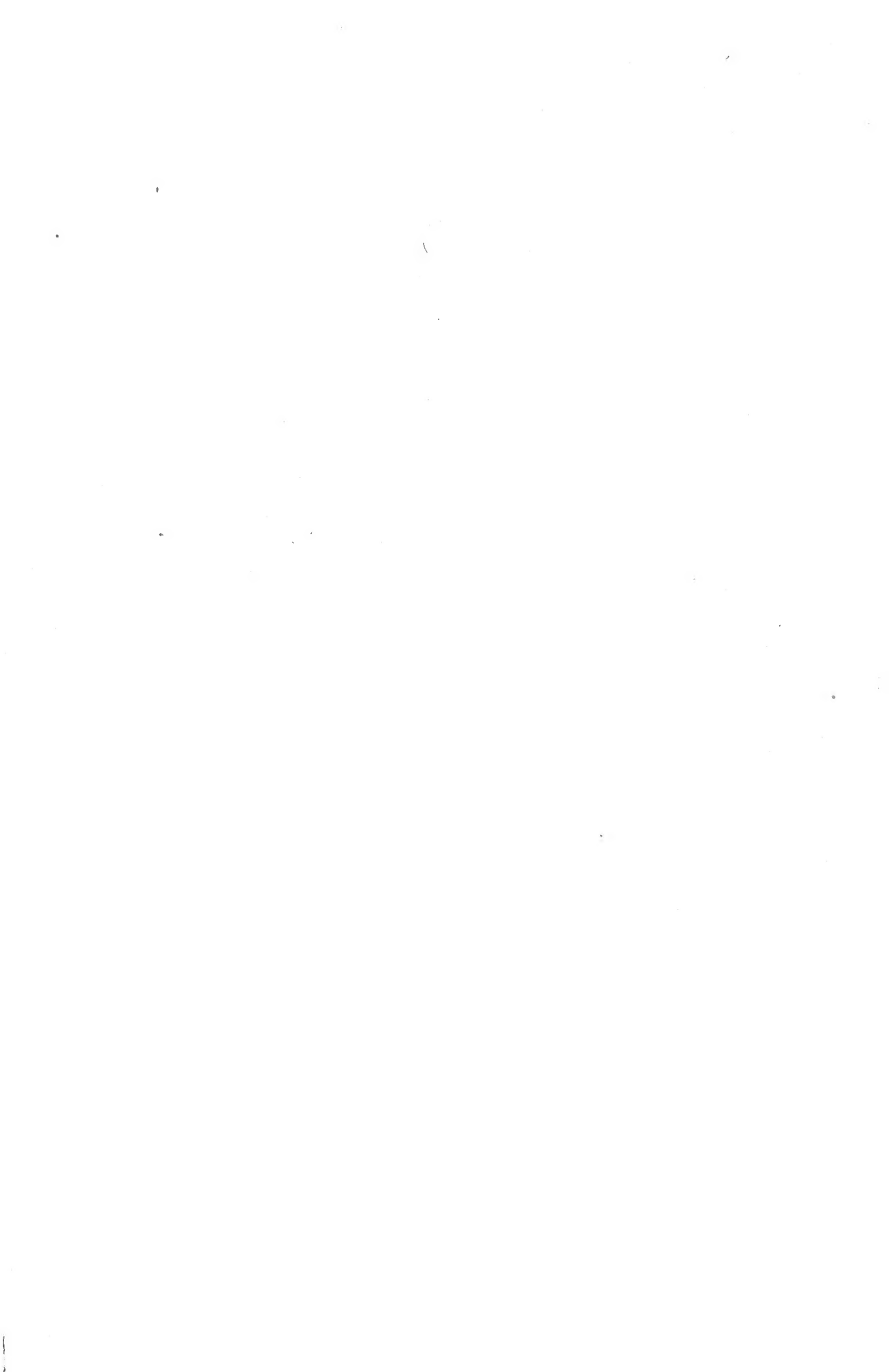
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# TARIFF ACTS

PASSED BY THE CONGRESS OF THE UNITED STATES

FROM

1789 TO 1909

INCLUDING ALL ACTS, RESOLUTIONS, AND PROCLAMATIONS MODIFYING OR CHANGING THOSE ACTS

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COMPILED AND INDEXED UNDER THE DIRECTION OF  
THE JOINT COMMITTEE ON PRINTING



WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1909

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## INTRODUCTORY NOTE.

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This compilation was made under authorization of a concurrent resolution passed by both Houses of Congress August 5, 1909, which reads:

That the Joint Committee on Printing be, and are hereby, authorized and directed to prepare, compile, and index all of the acts heretofore passed by Congress imposing duties on imports, and that three thousand copies of said compilation be printed, one thousand copies for the use of the Senate and two thousand copies for the use of the House.

In accordance with the foregoing resolution, this volume contains all of the acts heretofore passed by Congress imposing duties on imports, including all tariff acts relating to the insular possessions of the United States, together with important resolutions and proclamations explaining, modifying, or effectuating the various tariff acts.

The table of contents gives the date, title, and page of each act, resolution, and proclamation, and the index, at the end of the volume, gives the page at which each item may be found. The main acts are indexed separately. All other acts, together with all resolutions and proclamations, are embraced in a consolidated index to be found under the head "Miscellaneous." The indexes to the various acts may be found by a glance at the index reference on page 12.

All the acts, resolutions, and proclamations contained in this volume are arranged chronologically for the purpose of ready reference. The marginal references follow the United States Statutes at Large, and to some extent the Revised Statutes, with the addition of giving the page in this volume where the matter referred to may be found.



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## TARIFF ACTS PASSED BY CONGRESS FROM 1789 TO 1909.

S. L., VOL. 1, CHAP. II.—*An act for laying a duty on goods, wares, and merchandise imported into the United States.*

July 4, 1789.

SEC. 1. Whereas it is necessary for the support of government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid on goods, wares and merchandise imported: <sup>a</sup>

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of August next ensuing, the several duties hereinafter mentioned shall be laid on the following goods, wares, and merchandises imported into the United States from any foreign port or place, that is to say:

Act of August 10, 1790, p. 15, this vol.

On all distilled spirits of Jamaica proof, imported from any kingdom or country whatsoever, per gallon, ten cents.

Specific duties on certain enumerated articles.

On all other distilled spirits, per gallon, eight cents.

On molasses, per gallon, two and a half cents.

On Madeira wine, per gallon, eighteen cents.

On all other wines, per gallon, ten cents.

On every gallon of beer, ale or porter in casks, five cents.

On all cider, beer, ale or porter in bottles, per dozen, twenty cents.

On malt, per bushel, ten cents.

On brown sugars, per pound, one cent.

On loaf sugars, per pound, three cents.

On all other sugars, per pound, one and a half cents.

On coffee, per pound, two and a half cents.

On cocoa, per pound, one cent.

On all candles of tallow, per pound, two cents.

On all candles of wax or spermaceti, per pound, six cents.

On cheese, per pound, four cents.

On soap, per pound, two cents.

On boots, per pair, fifty cents.

On all shoes, slipper or goloshes made of leather, per pair, seven cents.

On all shoes or slippers made of silk or stuff, per pair, ten cents.

On cables, for every one hundred and twelve pounds, seventy-five cents.

On tarred cordage, for every one hundred and twelve pounds, seventy-five cents.

On untarred ditto, and yarn, for every one hundred and twelve pounds, ninety cents.

On twine or packthread, for every one hundred and twelve pounds, two hundred cents.

On all steel unwrought, for every one hundred and twelve pounds, fifty-six cents.

On all nails and spikes, per pound, one cent.

On salt, per bushel, six cents.

On manufactured tobacco, per pound, six cents.

On snuff, per pound, ten cents.

On indigo, per pound, sixteen cents.

On wool and cotton cards, per dozen, fifty cents.

On coal, per bushel, two cents.

<sup>a</sup> The powers of Congress to levy and collect taxes, duties, exports, and excises is coextensive with the United States. *Loughborough v. Blake*, 5 Wheat., 317; 4 Cond. Rep., 660.

On pickled fish, per barrel, seventy-five cents.  
On dried fish, per quintal, fifty cents.

On teas imported  
from India or  
China.

On all teas imported from China or India, in ships built in the United States and belonging to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows:

On bohea tea, per pound, six cents.  
On all souchong, or other black teas, per pound, ten cents.  
On all hyson teas, per pound, twenty cents.  
On all other green teas, per pound, twelve cents.

On teas imported  
from Europe.

On all teas imported from Europe in ships or vessels built in the United States and belonging wholly to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows:

On all bohea tea, per pound, eight cents.  
On all souchong, and other black teas, per pound, thirteen cents.  
On all hyson teas, per pound, twenty-six cents.  
On all other green teas, per pound, sixteen cents.

On all teas imported, in any other manner than as above mentioned, as follows:

On bohea tea, per pound, fifteen cents.  
On all souchong, or other black teas, per pound, twenty-two cents.  
On all hyson teas, per pound, forty-five cents.  
On all other green teas, per pound, twenty-seven cents.

On all other  
goods imported  
from India or  
China 12½ per  
centum ad valorem.

On all goods, wares and merchandises, other than teas, imported from China or India, in ships not built in the United States, and not wholly the property of a citizen or citizens thereof, nor in vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, twelve and a half per centum ad valorem.

On other enumer-  
ated articles, 10  
per centum ad va-  
lorem.

On all looking-glasses, window and other glass (except black quart bottles),

On all China, stone and earthen ware,  
On gunpowder,  
On all paints ground in oil,  
On shoe and knee buckles,  
On gold and silver lace, and  
On gold and silver leaf,

On other enumer-  
ated articles, 7½  
per centum ad va-  
lorem.

On all blank books,  
On all writing, printing or wrapping paper, paper-hangings  
and pasteboard,

On all cabinet wares,  
On all buttons,  
On all saddles,  
On all gloves of leather,  
On all hats of beaver, fur, wool, or mixture of either,  
On all millinery ready made,  
On all castings of iron, and upon slit and rolled iron,  
On all leather tanned or tawed, and all manufacture of leather,  
except such as shall be otherwise rated,  
On canes, walking sticks and whips,  
On clothing ready made,  
On all brushes,  
On gold, silver, and plated ware, and on jewelry and paste work,  
On anchors, and on all wrought, tin, and pewter ware,  
On playing cards, per pack, ten cents.

Ten per centum  
ad valorem.  
Seven and a half per centum ad  
valorem.



On every coach, chariot or other four wheel carriage, and } fifteen per  
on every chaise, solo, or other two wheel carriage, or } centum ad  
parts thereof, } valorem.

On all other goods, wares and merchandise, five per centum on the value thereof at the time and place of importation, except as follows: Saltpetre, tin in pigs, tin plates, lead, old pewter, brass, iron and brass wire, copper in plates,<sup>a</sup> wool, cotton, dyeing woods and dyeing drugs, raw hides, beaver, and all other furs, and deer skins.

On all other goods, except certain articles, 5 per cent on the value at the time and place of importation.

SEC. 2. *And be it further enacted by the authority aforesaid, That* from and after the first day of December, which shall be in the year one thousand seven hundred and ninety, there shall be laid a duty on every one hundred and twelve pounds, weight of hemp imported as aforesaid, of sixty cents; and on cotton per pound, three cents.

Duty on hemp and cotton imported after the 1st Dec., 1790.

SEC. 3. *And be it [further] enacted by the authority aforesaid, That* all the duties paid, or secured to be paid upon any of the goods, wares and merchandises as aforesaid, except on distilled spirits, other than brandy and geneva, shall be returned or discharged upon such of the said goods, wares, or merchandises, as shall within twelve months after payment made, or security given, be exported to any country without the limits of the United States, as settled by the late treaty of peace; except one per centum on the amount of the said duties, in consideration of the expense which shall have accrued by the entry and safe-keeping thereof.

Drawback allowed for the duties on goods exported within 12 months.

Except 1 per cent.

SEC. 4. *And be it [further] enacted by the authority aforesaid, That* there shall be allowed and paid on every quintal of dried, and on every barrel of pickled fish, of the fisheries of the United States, and on every barrel of salted provision of the United States, exported to any country without the limits thereof, in lieu of a drawback of the duties imposed on the importation of the salt employed and expended therein, viz:

Allowance in lieu of a drawback on dried and pickled fish and salted provisions exported.

On every quintal of dried fish, five cents.

On every barrel of pickled fish, five cents.

On every barrel of salted provision, five cents.

SEC. 5. *And be it further enacted by the authority aforesaid, That* a discount of ten per cent. on all the duties imposed by this act shall be allowed on such goods, wares and merchandises as shall be imported in vessels built in the United States, and which shall be wholly the property of a citizen or citizens thereof, or in vessels built in foreign countries, and on the sixteenth day of May last, wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation.

Discount on duties for goods imported in vessels of citizens.

SEC. 6. *And be it further enacted by the authority aforesaid, That* this act shall continue and be in force until the first day of June, which shall be in the year of our Lord one thousand seven hundred and ninety-six, and from thence until the end of the next succeeding session of Congress which shall be held thereafter, and no longer.

Continuance of the act.

Approved, July 4, 1789.

S. L., VOL. 1, CHAP. XXXIX.—*An act making further provision for the payment of the debts of the United States.*

August 10, 1790.

Whereas, by an act, intituled "An act for laying a duty on goods, wares and merchandises imported into the United States," divers duties were laid on goods, wares and merchandise so imported, for the

Recital.  
Act of July 4, 1789; p. 13, this vol.

<sup>a</sup> Round copper in bars and copper plates turned up at the edges is not subject to duty under this act or under the act of August 10, 1790, and the act of May 2, 1792, by which "copper in plates and copper in pigs and bars" is exempted from duty. *United States v. Kidd & Watson*, 4 Cranch, 1; 2 Cond. Rep., 1.

discharge of the debts of the United States, and the encouragement and protection of manufactures: And whereas the support of government and the discharge of the said debts, render it necessary to increase the said duties:

From and after the last of December next, the present duties on certain specified articles to cease, and other duties imposed in lieu thereof.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the last day of December next, the duties specified and laid in and by the act aforesaid, shall cease and determine; and that upon all goods, wares and merchandise (not herein particularly excepted) which after the said day shall be brought into the United States, from any foreign port or place, there shall be levied, collected and paid the several and respective duties following, that is to say: Madeira wine of the quality of London particular, per gallon, thirty-five cents; other Madeira wine, per gallon, thirty cents; Sherry wine, per gallon, twenty-five cents; other wines, per gallon, twenty cents; distilled spirits, if more than ten per cent. below proof, according to Dycas's hydrometer, per gallon, twelve cents; if more than five, and not more than ten per cent. below proof, according to the same hydrometer, per gallon, twelve and an half cents; if of proof, and not more than five per cent. below proof, according to the same hydrometer, per gallon, thirteen cents; if above proof, but not exceeding twenty per cent. according to the same hydrometer, per gallon, fifteen cents; if of more than twenty and not more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty cents; if of more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty-five cents; molasses, per gallon, three cents; beer, ale and porter in casks, per gallon, five cents; beer, ale and porter in bottles, per dozen, twenty cents. Teas from China and India, in ships or vessels of the United States, bohea, per pound, ten cents; souchong and other black teas, per pound, eighteen cents; hyson, per pound, thirty-two cents; other green teas, per pound, twenty cents: Teas from Europe, in ships or vessels of the United States, bohea, per pound, twelve cents; souchong and other black teas, per pound, twenty-one cents; hyson, per pound, forty cents; other green teas, per pound, twenty-four cents: Teas from any other place, or in any other ships or vessels, bohea, per pound, fifteen cents; souchong and other black teas, per pound, twenty-seven cents; hyson, per pound, fifty cents; other green teas, per pound, thirty cents; coffee, per pound, four cents; cocoa, per pound, one cent; loaf sugar, per pound, five cents; brown sugar, per pound, one and an half cent; other sugar, per pound, two and an half cents; candles of tallow, per pound, two cents; candles of wax or spermaceti, per pound, six cents; cheese, per pound, four cents; soap, per pound, two cents; pepper, per pound, six cents; pimento, per pound, four cents; manufactured tobacco, per pound, six cents; snuff, per pound, ten cents; indigo, per pound, twenty-five cents; cotton, per pound, three cents; nails and spikes, per pound, one cent; bar and other lead, per pound, one cent; steel unwrought, per one hundred and twelve pounds, seventy-five cents; hemp, per one hundred and twelve pounds, fifty-four cents; cables, per one hundred and twelve pounds, one hundred cents; tarred cordage, per one hundred and twelve pounds, one hundred cents; untarred cordage and yarn, per one hundred and twelve pounds, one hundred and fifty cents; twine and pack thread, per one hundred and twelve pounds, three hundred cents; salt, per bushel, twelve cents; malt, per bushel, ten cents; coal, per bushel, three cents; boots, per pair, fifty cents; shoes, slippers and goloshes, made of leather, per pair, seven cents; shoes and slippers, made of silk or stuff, per pair, ten cents; wool and cotton cards, per dozen, fifty cents; playing cards, per pack, ten cents; all China ware, looking glasses, window and other glass,

and all manufactures of glass, (black quart bottles excepted) twelve and an half per centum ad valorem; marble, slate and other stones, bricks, tiles, tables, mortars and other utensils of marble or slate, and generally all stone and earthen ware, blank books, writing paper, and wrapping paper, paper hangings, pasteboards, parchment and vellum, pictures and prints, painters' colors, including lampblack, except those commonly used in dyeing, gold, silver and plated ware, gold and silver lace, jewellery and paste work, clocks and watches, shoe and knee buckles, grocery, (except the articles before enumerated) namely, cinnamon, cloves, mace, nutmegs, ginger, anniseed, currants, dates, figs, plums, prunes, raisins, sugar candy, oranges, lemons, limes, and generally all fruits and comfits, olives, capers and pickles of every sort, oil, gun-powder, mustard in flour, ten per centum ad valorem; cabinet wares, buttons, saddles, gloves of leather, hats of beaver, felt, wool, or a mixture of any of them, millinery ready made, castings of iron, and slit and rolled iron, leather tanned or tawed, and all manufactures of which leather is the article of chief value, except such as are herein otherwise rated, canes, walking sticks and whips, clothing ready made, brushes, anchors, all wares of tin, pewter, or copper, all or any of them, medicinal drugs, except those commonly used in dyeing, carpets and carpeting, all velvets, velverets, satins and other, wrought silks, cambrics, muslins, muslinets, lawns, laces, gauzes, chintzes, and colored calicoes, and nankeens, seven and an half per centum ad valorem. All goods, wares and merchandise imported directly from China or India in ships or vessels not of the United States, teas excepted, twelve and an half per centum ad valorem. All coaches, chariots, phaetons, chaises, chairs, solos or other carriages, or parts of carriages, fifteen and an half per centum ad valorem; and five per centum ad valorem upon all other goods, wares and merchandise, except bullion, tin in pigs, tin plates, old pewter, brass teutenague, iron and brass wire, copper in plates, saltpetre, plaister of Paris, wool, dyeing woods, and dyeing drugs, raw hides and skins, undressed furs of every kind, the sea stores of ships or vessels, the clothes, books, household furniture, and the tools or implements of the trade or profession of persons who come to reside in the United States, philosophical apparatus, specially imported for any seminary of learning, all goods intended to be re-exported to a foreign port or place, in the same ship or vessel in which they shall be imported, and generally, all articles of the growth, product or manufactures of the United States.

Also on certain other articles certain rates per centum ad valorem.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all goods, wares, and merchandise, which, after the said last day of December next, shall be imported in ships or vessels not of the United States, except in the cases in which an additional duty is herein before specially laid on any goods, wares, or merchandises, which shall be imported in such ships or vessels.

Also an additional duty of ten per centum on all the rates of duty before specified.

SEC. 3. *And be it further enacted*, That all duties which shall be paid or secured to be paid by virtue of this act shall be returned or discharged in respect to all such goods, wares, or merchandise, whereupon they shall have been so paid, or secured to be paid, as, within twelve calendar months after payment made or security given, shall be exported to any foreign port or place, except one per centum on the amount of the said duties, which shall be retained as an indemnification for whatever expense may have accrued concerning the same.

Drawback for goods exported within twelve months.

SEC. 4. *And be it further enacted*, That there shall be allowed and paid on dried and pickled fish, of the fisheries of the United States, and on other provisions salted within the said States, which, after the said last day of December next, shall be exported therefrom to any foreign port or place, in lieu of a drawback of the duty on salt which

Bounty on exportation of dried or pickled fish and salted provisions.

shall have been expended thereupon, according to the following rates, namely: Dried fish, per quintal, ten cents; pickled fish and other salted provisions, per barrel, ten cents.

Duties or drawback on a specific quantity of goods, to apply in proportion as to other quantities.

Duties accruing within a certain time remitted.  
Act of July 4, 1789, p. 13, this vol.

SEC. 5. *And be it further enacted*, That where duties by this act are imposed, or drawbacks allowed on any specific quantity of goods, wares, and merchandise, the same shall be deemed to apply in proportion to any quantity, more or less, than such specific quantity.

SEC. 6. *And be it further enacted*, That all the duties which, by virtue of the act, intituled "An act for laying a duty on goods, wares, and merchandises imported into the United States," accrued between the time specified in the said act for the commencement of the said duties, and the respective times when the collectors entered upon the duties of their respective offices in the several districts, be, and they are hereby, remitted and discharged, and that in any case in which they may have been paid to the United States, restitution thereof shall be made.

Continuance of the duty by this act imposed.

SEC. 7. *And be it further enacted*, That the several duties imposed by this act shall continue to be collected and paid until the debts and purposes for which they are pledged and appropriated shall be fully discharged: *Provided*, That nothing herein contained shall be construed to prevent the legislature of the United States from substituting other duties or taxes of equal value to any or all of the said duties and imposts.

Approved, August 10, 1790.

December 27, 1790.

S. L., VOL. 1, CHAP. I.—*An act supplementary to the act intituled "An act making further provision for the payment of the debts of the United States."*

Recital.

Whereas no express provision has been made for extending the act intituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," to the collection of the duties imposed by the said "Act making further provision for the payment of the debts of the United States," doubts concerning the same may arise: (a)—Therefore, *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the act intituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," doth and shall extend to, and be in force for the collection of the duties specified and laid in and by the act intituled "An act making further provision for the payment of the debts of the United States," as fully and effectually as if every regulation, restriction, penalty, provision, clause, matter, and thing therein contained had been inserted in and reenacted by the act last aforesaid.

Provisions of the act for collection of duties extended to the act making further provision for the payment of the debts of the United States.

See p. 15 of this vol. for act.

Approved, December 27, 1790.

March 2, 1791.

S. L., VOL. 1, CHAP. XIII.—*An act to explain and amend an act intituled "An act making further provision for the payment of the debts of the United States."*

Duty laid on bar lead extended to manufactures of lead.  
1790, p. 15, this vol.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the duty of one cent per pound, laid by the act "making further provision for the payment of the debts of the United States," on bar and other lead, shall be deemed and taken to extend to all manufactures wholly of lead, or in which lead is the chief article, which shall here-

after be brought into the United States from any foreign port or place.

SEC. 2. *And be it further enacted*, That the duty of seven and a half per cent ad valorem, laid by the act aforesaid on chintzes and coloured calicoes, shall be deemed and taken to extend to all printed, stained, and coloured goods, or manufactures of cotton or of linen or of both, which hereafter shall be brought into the United States from any foreign port or place.

Duty laid on chintzes, &c., extended to manufactures of coloured linen or cotton.

*Provided always*, That nothing in this act shall in any wise affect the true construction or meaning of the act aforesaid in relation to any of the above-described articles brought into the United States before the passing of this act.

1790, p. 15, this vol.

Approved, March 2, 1791.

S. L., VOL. 1, CHAP. XV.—*An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead; and also upon spirits distilled within the United States, and for appropriating the same.*

March 3, 1791.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That after the last day of June next, the duties laid upon distilled spirits by the act, entitled "An act making further provision for the payment of the debts of the United States," shall cease; and that upon all distilled spirits which shall be imported into the United States after that day, from any foreign port or place, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dica's hydrometer, twenty cents. For every gallon of those spirits under five, and not more than ten per cent. below proof, according to the same hydrometer, twenty-one cents. For every gallon of those spirits of proof, and not more than five per cent below proof, according to the same hydrometer, twenty-two cents. For every gallon of those spirits above proof, but not exceeding twenty per cent. according to the same hydrometer, twenty-five cents. For every gallon of those spirits more than twenty, and not more than forty per cent. above proof, according to the same hydrometer, thirty cents. For every gallon of those spirits more than forty per cent above proof, according to the same hydrometer, forty cents.

Duties to be paid on spirits imported;

1790, p. 15, this vol.

SEC. 2. *And be it further enacted*, That the said duties shall be collected in the same manner, by the same persons, under the same regulations, and subject to the same forfeitures and other penalties, as those heretofore laid; the act concerning which shall be deemed to be in full force for the collection of the duties herein before imposed, except as to the alterations contained in this act.

how to be collected;

Act of August 10, 1790, p. 15, this vol.

SEC. 3. *And be it further enacted*, That the said duties, when the amount thereof shall not exceed fifty dollars, shall be immediately paid; but when the said amount shall exceed fifty, and shall not amount to more than five hundred dollars, may, at the option of the proprietor, importer or consignee, be either immediately paid, or secured by bond, with condition for the payment thereof in four months; and if the amount of the said duties shall exceed five hundred dollars, the same may be immediately paid or secured by bond, with condition for the payment thereof in six months; which bond, in either case, at the like option of the proprietor, importer or consignee, shall either include one or more sureties to the satisfaction of the collector, or person acting as such, or shall be accompanied with a deposit in the custody of the said collector, or person acting as such, of so much of the said spirits as shall in his judgment be a sufficient security for the amount of the duties for which the said bond shall have been

and the payment thereof, how to be secured.

Payment of duties on spirits imported, how to be secured.

given, and the charges of the safe keeping and sale of the spirits so deposited; which deposit shall and may be accepted in lieu of the said surety or sureties, and shall be kept by the said collector, or person acting as such, with due and reasonable care at the expense and risk of the party or parties on whose account the same shall have been made; and if at the expiration of the time mentioned in the bond for the payment of the duties thereby intended to be secured, the same shall not be paid, then the said deposited spirits shall be sold at public sale, and the proceeds thereof, after deducting the charges of keeping and sale, shall be applied to the payment of the whole sum of the duties for which such deposit shall have been made, rendering the overplus of the said proceeds, and the residue of the said spirits, if any there be, to the person or persons by whom such deposit shall have been made, or to his, her or their representatives.

To be divided into districts consisting each of a State;

Districts to be subdivided into surveys of inspection.

A supervisor to be appointed for the districts and inspectors for the surveys.

Officers of the customs and supervisors eligible as inspectors.

Appointment of inspectors to be made during the recess.

Supervisors and inspectors to keep accounts and records of their transactions;

and submit the same to a proper officer;

Supervisors and inspectors to pay all the moneys they receive; and settle their accounts quarterly.

Persons to be appointed under this act to make an oath,

SEC. 4. In order to a due collection of the duties imposed by this act, *Be it further enacted*, That the United States shall be divided into fourteen districts, each consisting of one state, but subject to alterations by the President of the United States, from time to time, by adding to the smaller such portions of the greater as shall in his judgment best tend to secure and facilitate the collection of the revenue; which districts it shall be lawful for the President of the United States to subdivide into surveys of inspection, and the same to alter at his discretion. That the President be authorized to appoint, with the advice and consent of the Senate, a supervisor to each district, and as many inspectors to each survey therein as he shall judge necessary, placing the latter under the direction of the former. *Provided always*, That it shall and may be lawful for the President, with the advice and consent of the Senate, in his discretion to appoint, such and so many officers of the customs to be inspectors in any survey of inspection as he shall deem advisable to employ in the execution of this act: *Provided, also*, That where, in the judgment of the President, a supervisor can discharge the duties of that office, and also that of inspector, he may direct the same: *And provided further*, That if the appointment of the inspectors of surveys, or any part of them, shall not be made during the present session of Congress, the President may, and he is hereby empowered to make such appointments during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 5. *And be it further enacted*, That the supervisors, inspectors and officers to be appointed by virtue of this act, and who shall be charged to take bonds for securing the payment of the duties upon spirits distilled within the United States, and with the receipt of monies in discharge of such duties, shall keep fair and true accounts and records of their transactions in their respective offices, in such manner and form as may be directed by the proper department or officer having the superintendence of the collection of the revenue, and shall at all times submit their books, papers and accounts to the inspection of such persons as are or may be appointed for that purpose, and shall at all times pay to the order of the officer, who is or shall be authorized to direct the payment thereof, the whole of the monies which they may respectively receive by virtue of this act, and shall also once in every three months, or oftener if they shall be required, transmit their accounts for settlement to the officer or officers whose duty it is, or shall be to make such settlement.

SEC. 6. *And be it further enacted*, That all officers and persons to be appointed pursuant to this act, before they enter on the duties of their respective offices, shall take an oath or affirmation diligently and faithfully to execute the duties of their said offices respectively, and to use their best endeavors to prevent and detect frauds, in relation to the duties on spirits imposed by this act, which oath or af-



firmation may be taken before any magistrate authorized to administer oaths within the district or survey to which he belongs, and being certified under the hand and seal of the magistrate by whom the same shall have been administered, shall within three months thereafter be transmitted to the comptroller of the treasury, in default of taking which oath or affirmation, the party failing shall forfeit and pay two hundred dollars for the use of the United States, to be recovered with costs of suit.

and transmit it to the Comptroller.  
Penalty in default thereof.

SEC. 7. *And be it further enacted*, That the supervisor of the revenue for each district, shall establish one or more offices within the same, as may be necessary; and in order that the said offices may be publicly known, there shall be painted or written in large legible characters upon some conspicuous part outside and in front of each house, building or place in which any such office shall be kept, these words, "OFFICE OF INSPECTION;" and if any person shall paint or write, or cause to be painted or written, the said words, upon any other than such house or building, he or she shall forfeit and pay for so doing, one hundred dollars.

Offices of inspection to be established.

SEC. 8. *And be it further enacted*, That within forty-eight hours after any ship or vessel, having on board any distilled spirits brought in such ship or vessel from any foreign port or place, shall arrive within any port of the United States, whether the same be the first port of arrival of such ship or vessel, or not, the master or person having the command or charge thereof, shall report to one of the inspectors of the port at which she shall so arrive, the place from which she last sailed, with her name and burthen, and the quantity and kinds of the said spirits on board of her, and the casks, vessels or cases containing them, with their marks and numbers; on pain of forfeiting the sum of five hundred dollars.

Report to be made to inspectors of importations of spirits;

SEC. 9. *And be it further enacted*, That the collector or other officer, or person acting as collector, with whom entry shall have been made of any of the said spirits, pursuant to the act entitled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandises imported into the United States, and on the tonnage of ships or vessels," shall forthwith after such entry certify and transmit the same, as particularly as it shall have been made with him, to the proper officer of inspection, of the port where it shall be intended to commence the delivery of the spirits so entered, or any part thereof: for which purpose, every proprietor, importer or consignee, making such entry, shall deliver two manifests of the contents (upon one of which the said certificate shall be given) and shall at the time thereof declare the port at which the said delivery shall be so intended to be commenced, to the collector or officer with whom the same shall be made. And every permit granted by such collector, for the landing of any of the said spirits, shall previous to such landing, be produced to the said officer of inspection, who shall make a minute in some proper book, of the contents thereof, and shall endorse thereupon the word "INSPECTED," the time when, and his own name: after which he shall return it to the person by whom it shall have been produced; and then, and not otherwise it shall be lawful to land the spirits therein specified; and if the said spirits shall be landed without such endorsement upon the permit for that purpose granted, the master or person having charge of the ship or vessel from which the same shall have been so landed, shall for every such offence forfeit the sum of five hundred dollars.

which the collector

shall certify and send to the officer of inspection where the spirits shall be delivered.

Endorsement on permits by inspectors necessary previous to the landing of it; and

penalty on failure thereof.

SEC. 10. *And be it further enacted*, That whenever it shall be intended that any ship or vessel shall proceed with the whole or any part of the spirits which shall have been brought in such ship or vessel from any foreign port or place, from one port in the United States to another port in the said United States, whether in the same or in

Spirits brought into one port, intended to be sent to another in the United States,

shall be so certified  
by an inspector;

and penalty on  
masters of vessels  
for neglecting to  
comply herewith;

and forfeiture of  
said spirits.

Spirits imported  
as aforesaid, how  
to be landed;

and duties of officers  
of inspection  
when landed.

Officer of inspection  
to certify the  
quantity of spirits  
landed,

which shall serve  
to show the legal-  
ity of its importa-  
tion,

different districts, the master or person having the command or charge of such ship or vessel, shall previous to her departure, apply to the officer of inspection, to whom report was made, for the port from which she is about to depart, for a certificate of the quantity and particulars of such of the said spirits as shall have been certified or reported to him to have been entered as imported in such ship or vessel, and of so much thereof as shall appear to him to have been landed out of her at such port; which certificate the said officer shall forthwith grant. And the master or person having the command or charge of such ship or vessel, shall within twenty-four hours after her arrival at the port to which she shall be bound, deliver the said certificate to the proper officer of inspection of such last mentioned port. And if such ship or vessel shall proceed from one port to another within the United States, with the whole or any part of the spirits brought in her as aforesaid, without having first obtained such certificate; or if within twenty-four hours after her arrival at such other port, the said certificate shall not be delivered to the proper officer of inspection there, the master or person having the command or charge of the said ship or vessel, shall in either case forfeit the sum of five hundred dollars; and the spirits on board of her at her said arrival, shall be forfeited, and may be seized by any officer of inspection.

SEC. 11. *And be it further enacted*, That all spirits which shall be imported as aforesaid, shall be landed under the inspection of the officer or officers of inspection for the place where the same shall be landed, and not otherwise, on pain of forfeiture thereof; for which purpose the said officer or officers shall, at all reasonable times, attend: *Provided*, that this shall not be construed to exclude the inspection of the officers of the customs as now established and practised.

SEC. 12. *And be it further enacted*, That the officers of inspection under whose survey any of the said spirits shall be landed, shall upon landing thereof, and as soon as the casks, vessels, and cases containing the same shall be gauged or measured, brand or otherwise mark in durable characters the several casks, vessels or cases containing the same, with progressive numbers; and also with the name of the ship or vessel wherein the same was or were imported, and of the port of entry, and with the proof and quantity thereof; together with such other marks, if any other shall be deemed needful, as the respective supervisors of the revenue may direct. And the said officer shall keep a book, wherein he shall enter the name of each vessel in which any of the said spirits shall be so imported, and of the port of entry and of delivery, and of the master of such vessel, and of each importer, and the several casks, vessels, and cases containing the same, and the marks of each: and if such officer is not the chief inspector within the survey, he shall as soon as may be thereafter, make an exact transcript of each entry, and deliver the same to such chief officer, who shall keep a like book for recording the said transcript.

SEC. 13. *And be it further enacted*, That the chief officer of inspection within whose survey any of the said spirits shall be landed, shall give to the proprietor, importer or consignee thereof, or his or her agent, a certificate to remain with him or her, of the whole quantity of the said spirits which shall have been so landed; which certificate, besides the said quantity, shall specify the name of such proprietor, importer or consignee, and of the vessel from on board which the said spirits shall have been landed, and of the marks of each cask, vessel or case containing the same. And the said officer shall deliver to the said proprietor, importer or consignee, or to his or her agent, a like certificate for each cask, vessel or case; which shall accompany the same wheresoever it shall be sent, as evidence of

its being lawfully imported. And the officer granting the said certificates, shall make regular and exact entries in the book to be by him kept as aforesaid, of all spirits for which the same shall be granted, as particularly as therein described. And the said proprietor, importer or consignee, or his or her agent, upon the sale and delivery of any of the said spirits, shall deliver to the purchaser or purchasers thereof, the certificate or certificates which ought to accompany the same; on pain of forfeiting the sum of fifty dollars, for each cask, vessel or case with which such certificate shall not be delivered.

and to make entries thereof;

which certificates shall be delivered to purchasers; penalty on failure thereof.

SEC. 14. *And be it further enacted*, That upon all spirits which after the said last day of June next, shall be distilled within the United States, wholly or in part from molasses, sugar, or other foreign materials, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, eleven cents. For every gallon of those spirits under five and not more than ten per cent. below proof, according to the same hydrometer, twelve cents. For every gallon of those spirits of proof and not more than five per cent. below proof, according to the same hydrometer, thirteen cents. For every gallon of those spirits above proof, and not exceeding twenty per cent., according to the same hydrometer, fifteen cents. For every gallon of those spirits more than twenty and not more than forty per cent. above proof, according to the same hydrometer, twenty cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, thirty cents.

Duties on spirits distilled within the United States from foreign materials;

SEC. 15. *And be it further enacted*, That upon all spirits which after the said last day of June next, shall be distilled within the United States, from any article of the growth or produce of the United States, in any city, town or village, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, nine cents. For every gallon of those spirits under five and not more than ten per cent. below proof, according to the same hydrometer, ten cents. For every gallon of those spirits of proof, and not more than five per cent. below proof, according to the same hydrometer, eleven cents. For every gallon of those spirits above proof, but not exceeding twenty per cent., according to the same hydrometer, thirteen cents. For every gallon of those spirits more than twenty and not more than forty per cent. above proof, according to the same hydrometer, seventeen cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, twenty-five cents.

and on those from home articles;

SEC. 16. *And be it further enacted*, That the said duties on spirits distilled within the United States, shall be collected under the management of the supervisors of the revenue.

how to be collected.

SEC. 17. *And be it further enacted*, That the said duties on spirits distilled within the United States, shall be paid or secured previous to the removal thereof from the distilleries at which they are respectively made. And it shall be at the option of the proprietor or proprietors of each distillery, or of his, her or their agent having the superintendence thereof, either to pay the said duties previous to such removal, with an abatement at the rate of two cents for every ten gallons, or to secure the payment of the same, by giving bond quarter-yearly, with one or more sureties, to the satisfaction of the chief officer of inspection within whose survey such distillery shall be, and in such sum as the said officer shall direct, with condition for the payment of the duties upon all such of the said spirits as shall be removed from such distillery, within three months next ensuing the date of the bond, at the expiration of nine months from the said date.

Duties on spirits distilled within the United States, how to be secured.

and paid.

Supervisors to appoint officers to attend to distilleries.

SEC. 18. *And be it further enacted*, That the supervisor of each district shall appoint proper officers to have the charge and survey of the distilleries within the same, assigning to each, one or more distilleries as he may think proper, who shall attend such distillery at all reasonable times, for the execution of the duties by this act enjoined on him.

Casks to be branded and gauged before a removal therefrom,

SEC. 19. *And be it further enacted*, That previous to the removal of the said spirits from any distillery, the officer within whose charge and survey the same may be, shall brand or otherwise mark each cask containing the same, in durable characters, and with progressive numbers, and with the name of the acting owner or other manager of such distillery, and of the place where the same was situate, and with the quantity therein, to be ascertained by actual gauging, and with the proof thereof. And the duties thereupon having been first paid, or secured, as above provided, the said officer shall grant a certificate for each cask of the said spirits, to accompany the same wheresoever it shall be sent, purporting that the duty thereon hath been paid or secured, as the case may be, and describing each cask by its marks; and shall enter in a book for that purpose to be kept, all the spirits distilled at such distillery, and removed from the same; and the marks of each cask, and the persons for whose use, and the places to which removed and the time of each removal, and the amount of the duties on the spirits so removed. And if any of the said spirits shall be removed from any such distillery without having been branded or marked as aforesaid, or without such certificate as aforesaid, the same, together with the cask or casks containing, and the horses or cattle, with the carriages, their harness and tackling, and the vessel or boat with its tackle and apparel employed in removing them, shall be forfeited, and may be seized by any officer of inspection. And the superintendent or manager of such distillery, shall also forfeit the full value of the spirits so removed, to be computed at the highest price of the like spirits in the market.

and so certified by said officer, and entered in a book accordingly.

Forfeiture for removing spirits without such certificates, and

for removing spirits from distilleries without authority.

SEC. 20. *And be it further enacted*, That no spirits shall be removed from any such distillery at any other times than between sun rising and sun setting, except by consent and in presence of the officer having the charge and survey thereof, on pain of forfeiture of such spirits, or of the value thereof at the highest price in the market, to be recovered with costs of suit from the acting owner or manager of such distillery.

Duty on private stills.

SEC. 21. *And be it further enacted*, That upon stills which after the last day of June next, shall be employed in distilling spirits from materials of the growth or production of the United States, in any other place than a city, town or village, there shall be paid for the use of the United States, the yearly duty of sixty cents for every gallon, English wine-measure, of the capacity or content of each and every such still, including the head thereof.

Evidence of their employment;

SEC. 22. *And be it further enacted*, That the evidence of the employment of the said stills shall be, their being erected in stone, brick or some other manner whereby they shall be in a condition to be worked.

how it is to be collected; and

SEC. 23. *And be it further enacted*, That the said duties on stills shall be collected under the management of the supervisor in each district, who shall appoint and assign proper officers for the surveys of the said stills and the admeasurement thereof, and the collection of the duties thereupon; and the said duties shall be paid half-yearly, within the first fifteen days of January and July, upon demand of the proprietor or proprietors of each still, at his, her or their dwelling, by the proper officer charged with the survey thereof: And in case of refusal or neglect to pay, the amount of the duties so refused or neglected to be paid, may either be recovered with costs of suit in an action of debt in the name of the supervisor of the district, within

what to be done in case of refusal to pay it.

which such refusal shall happen, for the use of the United States, or may be levied by distress and sale of goods of the person or persons refusing or neglecting to pay, rendering the overplus (if any there be after payment of the said amount and the charges of distress and sale) to the said person or persons.

SEC. 24. *And be it further enacted*, That if the proprietor of any such still, finding himself or herself aggrieved by the said rates, shall enter or cause to be entered in a book to be kept for that purpose, from day to day when such still shall be employed, the quantity of spirits distilled therefrom, and the quantity from time to time sold or otherwise disposed of, and to whom and when, and shall produce the said book to the officer of inspection within whose survey such still shall be, and shall make oath or affirmation that the same doth contain to the best of his or her knowledge and belief, true entries made at their respective dates, of all the spirits distilled within the time to which such entries shall relate, from such still, and of the disposition thereof; and shall also declare upon such oath or affirmation, the quantity of such spirits then remaining on hand, it shall be lawful in every such case for the said officer to whom the said book shall be produced, and he is hereby required to estimate the duties upon such still, according to the quantity so stated to have been actually made therefrom at the rate of nine cents per gallon, which, and no more, shall be paid for the same: *Provided*, That if the said entries shall be made by any person other than the said proprietor, a like oath or affirmation shall be made by such person.

Proprietors of stills to have a right to keep an account of the quantity they distill,

which shall furnish a rule whereby the duties may be estimated.

And the more effectually to prevent the evasion of the duties hereby imposed on spirits distilled within the United States,

SEC. 25. *Be it further enacted*, That every person who shall be a maker or distiller of spirits from molasses, sugar or other foreign materials, or from materials the growth and production of the United States, shall write or paint, or cause to be written or painted upon some conspicuous part outside and in front of each house or other building or place made use of, or intended to be made use of by him or her for the distillation or keeping of spirituous liquors, and upon the door or usual entrance of each vault, cellar or apartment within the same, in which any of the said liquors shall be at any time by him or her distilled, deposited or kept, or intended so to be, the words "Distiller of Spirits;" and every such distiller shall within three days before he or she shall begin to distil therein, make a particular entry in writing, at the nearest office of inspection, if within ten miles thereof, of every such house, building or place, and of each vault, cellar and apartment within the same, in which he or she shall intend to carry on the business of distilling, or to keep any spirits by him or her distilled. And if any such distiller shall omit to paint or write, or cause to be painted or written the words aforesaid, in manner aforesaid, upon any such house or other building or place, or vault, cellar or apartment thereof, or shall, in case the same be situate within the said distance of ten miles of any office of inspection, omit to make entry thereof as aforesaid, such distiller shall, for every such omission or neglect, forfeit one hundred dollars, and all the spirits which he or she shall keep therein, or the value thereof, to be computed at the highest price of such spirits in the market; to be recovered by action, with costs of suit, in any court proper to try the same, in the name of the supervisor of the district within which such omission or neglect or omission shall be, for the use of the United States: *Provided always, and be it further enacted*, That the said entry to be made by persons who shall be distillers of spirits, on the first day of July next, shall be made on that day, or within three days thereafter, accompanied (except where the duties hereby imposed are charged on the still) with a true and particular account or inventory of the

Distillers to place their occupations on the outside of their distilleries,

and furnish the inspector with an account of their buildings, etc.

Penalty in case of neglect thereof.

When the entry is to be furnished, and

forfeiture in case of neglect.

Supervisors to inspect by entering buildings, etc.,

and take an account of the spirits therein, and brand the casks,

an entry of which shall be made by the inspector,

and a certificate given to the proprietor.

Importers of distilled spirits, when to make entry thereof, and duty of the inspectors thereupon;

penalty for neglecting to make such entries.

Distilled spirits not branded nor accompanied by a certificate,

liable to forfeiture.

spirits, on that day and at the time, in every or any house, building or place by him or her entered; and of the casks, cases and vessels containing the same, with their marks and numbers, and the quantities and qualities of the spirits therein contained, on pain of forfeiting for neglect to make such entry, or to deliver such account, the sum of one hundred dollars, and all the spirits by him or her had or kept in any such house, building or place; to be recovered as aforesaid.

SEC. 26. *And be it further enacted*, That the supervisor of the revenue for the district wherein any house, building or place shall be situated, whereof entry shall be made as last aforesaid, shall as soon as may be thereafter, visit and inspect, or cause to be visited and inspected by some proper officer or officers of inspection, every such house or other building or place within his district, and shall take or cause to be taken, an exact account of the spirits therein respectively contained, and shall mark or cause to be marked in durable characters, the several casks, cases or vessels containing the same, with progressive numbers, and also with the name of each distiller to whom the same may belong, or in whose custody the same may be, and the quantities, kinds and proofs of spirits therein contained, and these words, "Old Stock." And the inspector of each survey shall keep a book, wherein he shall enter the name of every distiller, and the particulars of such old stock in the possession of each, designating the several casks, cases and vessels containing the same, and their respective quantities, kinds, proofs and marks, and shall also give a certificate to every such distiller of the quantity and particulars of such old stock in his or her possession, and a separate certificate for each cask, case or vessel describing the same, which certificate shall accompany the same wheresoever it shall be sent, and such distiller, his or her agent or manager, upon the sale and delivery of any of the said spirits shall deliver to the purchaser or purchasers thereof, the certificates or certificates that ought to accompany the same, on pain of forfeiting fifty dollars for each cask, case or vessel, with which such certificate shall not be delivered.

SEC. 27. *And be it further enacted*, That every importer of distilled spirits, who, on the first day of July next, shall have in his or her possession any distilled spirits, shall, within three days thereafter, make due entry thereof with the officer of inspection within whose survey the same shall then be; who shall mark the casks, vessels or cases containing such spirits, in like manner as is herein before directed touching such spirits as shall be in the possession of distillers on the first day of July next, and shall grant the like certificates therefor as for such spirits, which certificates shall accompany the respective casks, cases and vessels to which they shall relate, wheresoever they shall be sent, and such importer, his or her agent, upon the sale and deliver to the purchaser or purchasers thereof, the certificate or certificates thereof the certificate or certificates which ought to accompany the same, on pain of forfeiting fifty dollars for each cask, case or vessel with which such certificate shall not be delivered. And if any such importer or importers shall refuse or neglect to make such entry at the time and in the manner herein directed, all such spirits as shall not be so entered shall be forfeited, and the importer or importers in whose custody the same shall be found, shall moreover forfeit the sum equal to the full value thereof, according to the highest price of such spirits in the market.

SEC. 28. *And be it further enacted*, That if any cask, case, or vessel containing distilled spirits, which by the foregoing provisions of this act, ought to be marked and accompanied with a certificate, shall be found in the possession of any person unaccompanied with such marks and certificate, it shall be presumptive evidence that the same are liable to forfeiture, and it shall be lawful for any officer of inspection

to seize them as forfeited; and if, upon the trial in consequence of such seizure, the owner or claimant of the spirits seized, shall not prove that the same were imported into the United States according to law, or were distilled as mentioned in the thirteenth and fourteenth sections of this act, and the duties thereupon paid, or were distilled at one of the stills mentioned in the twentieth section of this act, they shall be adjudged to be forfeited.

SEC. 29. *And be it further enacted*, That it shall be lawful for the officers of inspection of each survey at all times in the daytime, upon request, to enter into all and every the houses, store-houses, warehouses, buildings and places which shall have been entered in manner aforesaid, and by tasting, gauging or otherwise, to take an account of the quantity, kinds and proofs of the said spirits therein contained; and also to take samples thereof, paying for the same the usual price.

SEC. 30. *And be it further enacted*, That if any person or persons shall rub out or deface any of the marks set upon any cask, vessel or case pursuant to the directions of this act, such person or persons shall, for every such offence, forfeit and pay the sum of one hundred dollars.

Penalty for defacing marks on vessels.

SEC. 31. *And be it further enacted*, That no cask, barrel, keg, vessel or case, marked as "Old Stock," shall be made use of by any distiller of spirits, for putting or keeping therein any spirits other than those which were contained therein when so marked, on pain of forfeiting the sum of one hundred dollars for every cask, barrel, keg, vessel or case wherein any such spirits shall be so put or kept; neither shall any such distiller have or keep any distilled spirits in any such cask, barrel, keg, vessel or case, longer than for the space of one year from the said last day of June next, on pain of forfeiting the said spirits: *Provided*, That nothing in this section contained shall be construed to extend to casks or vessels, capable of containing two hundred gallons and upwards, and which are not intended to be removed.

No vessels marked to be used for other spirits.

How long liquors shall be kept. Proviso in case of certain vessels.

SEC. 32. *And be it further enacted*, That in case any of the said spirits shall be fraudulently deposited, hid or concealed in any place whatsoever, with intent to evade the duties thereby imposed upon them, they shall be forfeited. And for the better discovery of any such spirits so fraudulently deposited, hid or concealed, it shall be lawful for any judge of any court of the United States, or either of them, or for any justice of the peace, upon reasonable cause of suspicion, to be made out to the satisfaction of such judge or justice, by the oath or affirmation of any person or persons, by special warrant or warrants under their respective hands and seals, to authorize any of the officers of inspection, by day, in the presence of a constable or other officer of the peace, to enter into all and every such place or places in which any of the said spirits shall be suspected to be so fraudulently deposited, hid or concealed, and to seize and carry away any of the said spirits which shall be there found so fraudulently deposited, hid or concealed, as forfeited.

Spirits fraudulently concealed to be forfeited.

Suspected places to be searched by warrant of a judge or justice of the peace.

SEC. 33. *And be it further enacted*, That after the last day of June next, no spirituous liquors except gin or cordials in cases, jugs or bottles, shall be brought from any foreign port or place, in casks of less capacity than fifty gallons at the least, on pain of forfeiting of the said spirits, and of the ship or vessel in which they shall be brought: *Provided always*, That nothing in this act contained shall be construed to forfeit any spirits for being imported or brought into the United States, in other casks or vessels than as aforesaid, or the ship or vessel in which they shall be brought, if such spirits shall be for the use of the seamen on board such ship or vessel, and shall not exceed the quantity of four gallons for each seaman.

Spirituous liquors except gin or cordials in certain vessels to be forfeited.

Proviso.

SEC. 34. *And be it further enacted*, That in every case in which any of the said spirits shall be forfeited by virtue of this act, the casks, vessels and cases containing the same, shall also be forfeited.

Forfeiture of casks, vessels, and cases.



Distilleries to make entries of the kinds and quantity of spirits.

To be examined by officers of inspection;

penalty for refusal or neglect.

Penalties imposed by this act

not to extend in certain cases.

Proof of spirits how distinguished.

Secretary of the Treasury to provide instruments for ascertaining them.

Proceedings in case of seizures by officers of inspection.

SEC. 35. *And be it further enacted*, That every distiller of spirits, on which the duty is hereby charged by the gallon, shall keep or cause to be kept, an exact amount of the said spirits, which he or she shall sell, send out or distil, distinguishing their several kinds and proofs; and shall every day make a just and true entry in a book, to be kept for that purpose, of the quantities and particulars of the said spirits by him or her sold, sent out or distilled on the preceding day; specifying the marks of the several casks in which they shall be so sold or sent out, and the person to whom and for whose use they shall be so sold or sent out: which said books shall be prepared for the making such entries, and shall be delivered upon demand, to the said distillers, by the supervisors of the revenue of the several districts, or by such person or persons as they shall respectively for that purpose appoint, and shall be severally returned or delivered at the end of each year, or when the same shall be respectively filled up, (which shall first happen) to the proper officers of inspection; and the truth of the entries made therein shall be verified, upon the oath or affirmation of the person by whom those entries shall have been made, and as often as the said books shall be furnished upon like demand by the proper officers of inspection, to the said distillers respectively. And the said books shall from time to time while in the possession of the said distillers, lie open for the inspection of, and upon request shall be shown to the proper officers of inspection under whose survey the said distillers shall respectively be, who may take such minutes, memorandums, or transcripts thereof, as they may think fit. And if any such distiller shall neglect or refuse to keep such book or books, or to make such entries therein, or to show the same upon request, to the proper officer of inspection, or not return the same according to the directions of this act, he or she shall forfeit for every such refusal or neglect, the sum of one hundred dollars.

SEC. 36. *And be it further enacted*, That the penalties by this act imposed on distillers for neglecting to make report to the inspectors, of their intentions of distilling spirits, or for neglecting to mark the houses, apartments or vessels to be employed, or for neglecting to enter in books the quantity of spirits distilled, shall not extend to any person who shall employ one still only, and that of the capacity not exceeding fifty gallons, including the still-head.

SEC. 37. *And be it further enacted*, That the several kinds of proof herein before specified shall, in marking the casks, vessels and cases containing any distilled spirits, be distinguished, corresponding with the order in which they are mentioned, by the words "FIRST PROOF"—"SECOND PROOF"—"THIRD PROOF"—"FOURTH PROOF"—"FIFTH PROOF"—"SIXTH PROOF." And that it be the duty of the Secretary of the Treasury, to provide and furnish to the officers of inspection and of the customs, proper instruments for ascertaining the said several proofs.

SEC. 38. *And be it further enacted*, That in any prosecution or action which may be brought against any supervisor or other officer of inspection, for any seizure by him made, it shall be necessary for such supervisor or officer to justify himself by making it appear that there was probable cause for making the said seizure; upon which, and not otherwise, a verdict shall pass in his favor. And in any such action or prosecution, or in any action or prosecution which may be brought against such supervisor or other officer, for irregular or improper conduct in the execution of his duty, the trial shall be by jury. And in any action for a seizure, in which a verdict shall pass for such officer, the jury shall nevertheless assess reasonable damages for any prejudice or waste (according to the true amount in value thereof) which shall be shown by good proof to have happened to the spirits seized, in consequence of such seizure; and also for the detention of the same,

at the rate of six per cent. per annum, on the true value of the said spirits at the time of such seizure, from that time to the time of restoration thereof; which shall be paid out of the treasury of the United States: *Provided*, That no damages shall be assessed when the seizure was made for want of the proper certificate or certificates, or by reason of a refusal to show any officer of inspection, upon his request, the spirits in any entered house, building or place: *And provided also*, That if it shall appear from the verdict of the jury, that any such prejudice or waste was sustained by the negligence of the officer, he shall be responsible therefor to the United States.

Damages for want of proper certificates, or negligence, to be sustained by the officers.

SEC. 39. *And be it further enacted*, That if any supervisor or other officer of inspection, in any criminal prosecution against him, shall be convicted of oppression or extortion in the execution of his office, he shall be fined not exceeding five hundred dollars, or imprisoned not exceeding six months, or both, at the discretion of the court; and shall also forfeit his office.

Penalty on supervisors, &c., convicted of oppression or extortion.

SEC. 40. *And be it further enacted*, That no fee shall be taken for any certificate to be issued or granted pursuant to this act.

No fees to be taken for certificates granted.

SEC. 41. *And be it further enacted*, That if any of the said supervisors or other officers of inspection, shall neglect to perform any of the duties hereby enjoined upon them respectively, according to the true intent and meaning of this act, whereby any person or persons shall be injured or suffer damage, such person or persons shall and may have an action founded upon this act, against such supervisors or other officers, and shall recover full damages for the same, together with costs of suit.

Penalty on officers for neglect of duty.

SEC. 42. *And be it further enacted*, That any action or suit to be brought against any person or persons, for any thing by him or them done in pursuance of this act, shall be commenced within three months next after the matter or thing done, and unless brought in a court of the United States, shall be laid in the county in which the cause of action shall have arisen; and the defendant or defendants in any such action or suit, may plead the general issue, and on the trial thereof give this act and the special matter, in evidence; and if a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, or discontinue his, her or their action or prosecution, or judgment shall be given against such plaintiff or plaintiffs, upon demurrer or otherwise, then such defendant or defendants shall have costs awarded to him, her or them, against such plaintiff or plaintiffs.

Proceedings in case of suits, and when to be commenced.

And in order that persons who may have incurred any of the penalties of this act, without wilful negligence or intention of fraud, may be relieved from such penalties.

SEC. 43. *Be it further enacted*, That it shall be lawful for the judge of the district within which such penalty or forfeiture shall have been incurred, at any time within one year after the last day of June next, upon petition of the party who shall have incurred the same, to inquire in a summary way into the circumstances of the case, first causing reasonable notice to be given to the person or persons claiming such penalty or forfeiture, and to the attorney of such district; to the end that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts which shall appear upon such inquiry, to be stated and annexed to the petition, and direct their transmission to the secretary of the treasury of the United States, who shall thereupon have power to mitigate or remit such penalty or forfeiture, if it shall appear to him that such penalty or forfeiture was incurred without wilful negligence, or any design or intention of fraud, and to cause any spirits which may have been seized to be restored to the proprietor or proprietors, upon such terms and conditions as shall appear to him reasonable.

Secretary of the Treasury authorized to mitigate or remit forfeitures and penalties in certain cases.

Appropriation of forfeitures and penalties.

SEC. 44. *And be it further enacted*, That the one half of all penalties and forfeitures incurred by virtue of this act, except as above provided, shall be for the benefit of the person or persons who shall make a seizure, or who shall first discover the matter or thing whereby the same shall have been incurred; and the other half to the use of the United States. And such penalty and forfeiture shall be recoverable with costs of suit, by action of debt, in the name of the person or persons intitled thereto, or by information, in the name of the United States of America; and it shall be the duty of the attorney of the district wherein any such penalty or forfeiture may have been incurred, upon application to him, to institute or bring such information accordingly: *Provided always*, That no officer of inspection other than chief officer, or officers of a survey, shall be intitled to the benefit of any forfeiture unless notice of the seizure by him made, shall be by him given within forty-eight hours next after such seizure, to the said chief officer or officers; but in such case the United States shall have the entire benefit of such forfeiture.

Punishment of persons convicted of counterfeiting certificates.

SEC. 45. *And be it further enacted*, That if any person or persons shall counterfeit or forge, or cause to be counterfeited or forged any of the certificates herein before directed to be given, or shall knowingly or willingly accept or receive any false or untrue certificate with any of the said spirits, or shall fraudulently alter or erase any such certificate after the same shall be given, or knowingly or willingly publish or make use of such certificate so counterfeited, forged, false, untrue, altered or erased, every person so offending, shall, for each and every offence, forfeit and pay the sum of five hundred dollars.

Persons convicted of false oath or affirmation, how to be punished.

SEC. 46. *And be it further enacted*, That any person or persons that shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which oaths or affirmations are required to be taken by virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Penalty for offering bribes to officers of revenue.

SEC. 47. *And be it further enacted*, That if any person or persons shall give, or offer to give any bribe, recompense or reward whatsoever, to any supervisor or other officer of inspection of the revenue, in order to corrupt, persuade or prevail upon such officer, either to do any act or acts contrary to his duty in the execution of this act, or to neglect or omit to do any act or thing which he ought to do in the execution of this act, or to connive at or to conceal any fraud or frauds relating to the duties hereby imposed on any of the said spirits, or not to discover the same, every such person or persons, shall for such offence, whether the same offer or proposal be accepted or not, forfeit and pay a sum not exceeding five hundred dollars.

and forcibly obstructing them in the execution of their duty.

SEC. 48. *And be it further enacted*, That if any person or persons shall forcibly obstruct or hinder any supervisor or other officer of inspection, in the execution of this act or of any of the powers or authorities hereby vested in him, or shall forcibly rescue or cause to be rescued, any of the said spirits after the same shall have been seized by any such supervisor or other officer, or shall attempt or endeavor so to do, all and every person and persons so offending, shall, for every such offence, for which no other penalty is particularly provided by this act, forfeit and pay a sum not exceeding two hundred dollars.

Supervisors entering into collusion, false marking any casks or vessels, or embezzling public money, how to be punished.

SEC. 49. *And be it further enacted*, That if any such supervisor or other officer, shall enter into any collusion with any person or persons for violating or evading any of the provisions of this act, or the duties hereby imposed, or shall fraudulently concur in the delivery of any of the said spirits, out of any house, building or place, wherein the same are deposited, without payment or security for the payment of the duties thereupon, or shall falsely or fraudulently mark any cask, case or vessel, contrary to any of the said provisions, or shall embezzle the

public money or otherwise be guilty of fraud in his office, such supervisor or other officer shall for every such offence forfeit the sum of one thousand dollars, and upon conviction of any of the said offences, shally forfeit his office, and shall be disqualified for holding any other office under the United States.

SEC. 50. *And be it further enacted*, That in every case in which an oath or affirmation is required by virtue of this act, it shall be lawful for the supervisors of the revenue, or any of them, or their lawful deputy, or the lawful deputy of one of them, where not more than one in a district, to administer and take such oath or affirmation. And that wherever there are more than one supervisor for one district, a majority of them may execute all and any of the powers and authorities hereby vested in the supervisors of the revenue: *Provided*, That this shall not be construed to make a majority necessary in any case in which, according to the nature of the appointment or service, and the true intent of this act, the authority is or ought to be several.

Supervisors may administer oath or affirmation, and,

powers vested in majority:

not to extend to cases where the authority ought to be several.

And for the encouragement of the export trade of the United States:

SEC. 51. *Be it further enacted*, That if any of the said spirits (whereupon any of the duties imposed by this act shall have been paid or secured to be paid) shall, after the last day of June next, be exported from the United States to any foreign port or place, there shall be an allowance to the exporter or exporters thereof, by way of drawback, equal to the duties thereupon, according to the rates in each case by this act imposed, deducting therefrom half a cent per gallon, and adding to the allowance upon spirits distilled within the United States, from molasses, which shall be so exported, three cents per gallon, as an equivalent for the duty laid upon molasses by the said act making further provision for the payment of the debts of the United States: *Provided always*, That the said allowance shall not be made, unless the said exporter or exporters shall observe the regulations hereinafter prescribed: *And provided further*, That nothing herein contained shall be construed to alter the provisions in the said former act, concerning drawbacks or allowances, in nature thereof, upon spirits imported prior to the first day of July next.

Allowance to exporters.

under what restrictions.

SEC. 52. *And be it further enacted*, That in order to entitle the said exporter or exporters to the benefit of the said allowances, he, she or they shall, previous to putting or lading any of the said spirits on board of any ship or vessel for exportation, give twenty-four hours' notice at the least, to the proper officer of inspection of the port from which the said spirits shall be intended to be exported, of his, her or their intention to export the same, and of the number of casks, vessels and cases, or either of them, containing the said spirits so intended to be exported, and of the respective marks thereof, and of the place or places where the said spirits shall be then deposited, and of the place to which, and ship or vessel in which they shall be so intended to be exported. Whereupon it shall be the duty of the said officer to inspect, by himself or deputy, the casks, vessels and cases so noticed for exportation, and the quantities, kinds and proofs of the spirits therein, together with the certificates which ought to accompany the same according to the directions of this act, which shall be produced to him for that purpose; and if he shall find that the said casks, vessels and cases have the proper marks according to the directions of this act, and that the spirits therein correspond with the said certificates, he shall thereupon brand each cask, vessel or case with the word "Exportation;" and the said spirits shall, after such inspection, be laden on board the same ship or vessel, of which notice shall have been given, and in the presence of the same officer who shall have examined the same, and whose duty it shall be to attend for that purpose. And after the said spirits shall be laden on board such ship or vessel, the certificates aforesaid shall be deliv-

Proceedings to obtain drawback, or allowance on exportation.

ered to the said officer, who shall certify to the collector of the said district, the amount and particulars of the spirits so exported, and shall also deliver the said certificates which shall have been by him received, to the said collector, which shall be a voucher to him, for payment of the said allowance.

Upon what proof  
the allowance shall  
be made,

SEC. 53. *Provided nevertheless, and be it further enacted*, That the said allowance shall not be made, unless the said exporter or exporters shall make oath, or affirmation, that the said spirits so noticed for exportation, and laden on board such ship or vessel, are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be relanded within the United States; and that he or she doth verily believe that the duties thereupon charged by this act, have been duly paid, or secured to be paid; and shall also give bond to the collector, with two sureties, one of whom shall be the master, or other person having the command or charge of the ship or vessel in which the said spirits shall be intended to be exported; the other, such sufficient person as shall be approved by the said collector, in the full value in the judgment of the said collector, of the said spirits so intended to be exported, with condition that the said spirits (the dangers of the seas and enemies excepted) shall be really and truly exported to, and landed in some port or place without the limits of the United States, and that the said spirits shall not be unshipped from on board of the said ship or vessel, whereupon the same shall have been laden for exportation, within the said limits, or any ports or harbors of the United States, or relanded in any other part of the same (shipwreck or other unavoidable accident excepted).

and when paid.

SEC. 54. *Provided also, and be it further enacted*, That the said allowance shall not be paid until six months after the said spirits shall have been so exported: *And provided also*, That whenever the owner of any ship or vessel, on board of which any such spirits are laden for exportation, shall make known to the collector, previous to the departure of such ship or vessel from the port where such spirits are laden, that such ship or vessel is not going to proceed the voyage intended or the voyage is altered, it shall be lawful for the collector to grant a permit for the relanding the same.

Forfeiture where  
spirits shipped for  
exportation shall be  
relanded with in  
United States, ex-  
cepting in certain  
cases.

SEC. 55. *And be it further enacted*, That if any of the said spirits, after the same shall have been shipped for exportation, shall be unshipped for any purpose whatever, either within the limits of any part of the United States, or within four leagues of the coast thereof, or shall be relanded within the United States, from on board the ship or vessel wherein the same shall have been laden for exportation, unless the voyage shall not be proceeded on, or shall be altered as aforesaid, or unless in case of necessity or distress to save the ship and goods from perishing, which shall be immediately made known to the principal officer of the customs, residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise, then not only the spirits so unshipped, together with the casks, vessels and cases containing the same, but also the ship or vessel in or on board which the same shall have been so shipped or laden, together with her guns, furniture, ammunition, tackle and apparel; and also the ship, vessel or boat into which the said spirits shall be unshipped or put, after the unshipping thereof, together with her guns, furniture, ammunition, tackle and apparel, shall be forfeited, and may be seized by any officer of the customs, or of inspection.

On spirits export-  
ed in other than a  
ship or vessel of 30  
tons and upwards,  
allowance not to be  
made.

SEC. 56. *And be it further enacted*, That the said allowance shall not be made when the said spirits shall be exported in any other than a ship or vessel of the burthen of thirty tons and upwards, to be ascertained to the satisfaction of the collector of the district from which the same shall be intended to be exported.

SEC. 57. *And be it further enacted*, That the bonds to be given as aforesaid, shall and may be discharged by producing within one year from the respective dates thereof (if the same be shipped to any part of Europe or America, and within two years if shipped to any part of Asia or Africa, and if the delivery of the spirits in respect to which the same shall have been given, be at any place where a consul or other agent of the United States resides) a certificate of such consul or agent, or if there be no such consul or agent, then a certificate of any two known and reputable American merchants, residing at the said place; and if there be not two such merchants residing at the said place, then a certificate of any other two reputable merchants, testifying the delivery of the said spirits at the said place. Which certificate shall in each case be confirmed by the oath or affirmation of the master and mate, or other like officer of the vessel in which the said spirits shall have been exported; and when such certificate shall be from any other than a consul or agent, or merchants of the United States, it shall be a part of the said oath or affirmation, that there were not upon diligent inquiry, to be found two merchants of the United States at the said place: *Provided always*, That in the case of death, the oath or affirmation of the party dying, shall not be deemed necessary: *And provided further*, That the said oath or affirmation, taken before the chief civil magistrate of the place of the said delivery, and certified under his hand and seal, shall be of the same validity as if taken before a person qualified to administer oaths within the United States; or such bonds shall and may be discharged upon proof that the spirits so exported, were taken by enemies or perished in the sea, or destroyed by fire; the examination and proof of the same being left to the judgment of the collector of the customs, naval officer, and chief officer of inspection, or any two of them, of the place from which such spirits shall have been exported. And in cases where the certificates herein directed can not be obtained, the exporter or exporters of such spirits, shall nevertheless be permitted to offer such other proofs as to the delivery of the said spirits, without the limits of United States, as he or they may have; and if the same shall be deemed sufficient by the said collector, he shall allow the same, except when the drawback to be allowed, shall amount to one hundred dollars or upwards; in all which cases the proofs aforesaid shall be referred to the comptroller of the treasury, whose decision thereon shall be final.

When bonds may be discharged, and under certain proofs;

to be referred to Comptroller of Treasury, whose decision thereon shall be final.

SEC. 58. *And be it further enacted*, That it shall and may be lawful for the President of the United States from time to time, to make such allowances to the said supervisors, inspectors, and to the deputies and officers by them to be appointed and employed for their respective services in the execution of this act, to be paid out of the product of the said duties, as he shall deem reasonable and proper: *Provided always*, That the aggregate amount of the allowances to all the said supervisors, inspectors and other officers, shall not exceed seven per cent. of the whole product of the duties arising from the spirits distilled within the United States: *And provided also*, That such allowance shall not exceed the annual amount of forty-five thousand dollars, until the same shall be further ascertained by law.

President authorized to make allowance to supervisors, etc., for their services, out of the product of the duties,

not to exceed \$45,000 annually.

SEC. 59. *And be it further enacted*, That this act shall commence and take effect as to all matters therein contained, in respect to which no special commencement is hereby provided (except as to the appointment of officers and regulation of the districts and surveys) from and immediately after the last day of June next.

Commencement of this act.

SEC. 60. *And be it further enacted*, That the nett product of the duties herein before specified, which shall be raised, levied and collected by virtue of this act, or so much thereof as may be necessary, shall be, and is hereby pledged and appropriated for the payment of

Nett product of duties pledged for payment of interest on loans;

1790, ch. 34, vol.  
1, S. L.

and to be inviola-  
bly applied thereto.

Unappropriated  
surplus, how to be  
applied.

1790, ch. 34, vol.  
1, S. L.

1790, ch. 47, vol.  
1, S. L.

Duties hereby im-  
posed, how long to  
continue.

the interest of the several and respective loans which had been made in foreign countries, prior to the fourth day of August last; and also upon all and every the loan and loans which have been and shall be made, and obtained pursuant to the act, intituled "An act making provision for the debt of the United States;" and according to the true intent and meaning of the said act, and of the several provisions and engagements therein contained and expressed, and subject to the like priorities and reservations as are made and contained in and by the said act, in respect to the monies therein appropriated, and subject to this further reservation, that is to say—Of the net amount or product during the present year, of the duties laid by this act, in addition to those heretofore laid upon spirits imported into the United States, from any foreign port or place, and of the duties laid by this act on spirits distilled within the United States, and on stills; to be disposed of towards such purposes for which appropriations shall be made during the present session. And to the end that the said monies may be inviolably applied in conformity to the appropriation hereby made, and may never be diverted to any other purpose until the final redemption, or reimbursement of the loans or sums for the payment of the interest whereof they are appropriated, an account shall be kept of the receipts and disposition thereof, separate and distinct from the product of any other duties, impost, excise, and taxes whatsoever, except those heretofore laid and appropriated to the same purposes.

SEC. 61. *And be it further enacted*, That the unappropriated surplus, if any there shall be, of the revenue arising under this act, at the end of this and every succeeding year, shall be applied to the reduction of the public debt, in like manner as is directed by the act, intituled "An act making provision for the reduction of the public debt," and provided by the act, intituled "An act making provision for the debt of the United States;" unless the said surplus, or any part thereof, shall be required for the public exigencies of the United States, and shall, by special acts of Congress, be appropriated thereto.

SEC. 62. *And be it further enacted*, That the several duties imposed by this act, shall continue to be collected and paid, until the debts and purposes for which they are pledged and appropriated, shall be fully discharged and satisfied, and no longer. *Provided always*, That nothing herein contained, shall be construed to prevent the legislature of the United States from substituting other duties or taxes of equal value to all or any of the said duties and imposts.

Approved, March 3, 1791.

May 2, 1792.

S. L., VOL. 1, CHAP. XXVII.—*An act for raising a farther sum of money for the protection of the frontiers, and for other purposes therein mentioned.*

On 30th June,  
1792, duties now  
in force on certain  
articles to cease,  
and others to be  
collected in their  
stead.

Specific duties on  
certain enumerated  
articles.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the last day of June next, the duties now in force upon the articles herein after enumerated and described, at their importation into the United States, shall cease, and that in lieu thereof, there shall be thenceforth laid, levied and collected upon the said articles, at their said importation, the several and respective rates or duties following, viz:

WINES, namely: Madeira, of the quality of London particular, per gallon, fifty-six cents; Madeira, of the quality of London market, per gallon, forty-nine cents; other Madeira wine, per gallon, forty cents; Sherry, per gallon, thirty-three cents; Saint Lucas, per gallon, thirty cents; Lisbon, per gallon, twenty-five cents; Oporto, per gallon,



twenty-five cents; Teneriffe and Fayall, per gallon, twenty cents. Altered 1800, sec. 2, p. 46, this vol.  
 All other wines, forty per centum ad valorem, provided that the amount of the duty thereupon shall, in no case, exceed thirty cents per gallon.

SPIRITS, distilled wholly or chiefly from grain; of the first class of proof, per gallon, twenty-eight cents; of the second class of proof, per gallon, twenty-nine cents; of the third class of proof, per gallon, thirty-one cents; of the fourth class of proof, per gallon, thirty-four cents; of the fifth class of proof, per gallon, forty cents; of the sixth class of proof, per gallon, fifty cents.

All other distilled spirits: of the second class of proof and under, per gallon, twenty-five cents; of the third class of proof and under, per gallon, twenty-eight cents; of the fourth class of proof and under, per gallon, thirty-two cents; of the fifth class of proof and under, per gallon, thirty-eight cents; of the sixth class of proof and under, per gallon, forty-six cents. Which several classes or denominations of proof shall be deemed and taken to correspond with those mentioned in the "act repealing after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same."

1791, p. 19, this vol.

Beer, ale and porter, per gallon, eight cents; steel, per hundred weight, one hundred cents; nails, per pound, two cents; cocoa, per pound, two cents; chocolate, per pound, three cents; playing cards, per pack, twenty-five cents; shoes and slippers of silk, twenty cents: all other shoes and slippers for men and women, clogs and goloshoes, ten cents: all other shoes and slippers for children, seven cents; on hemp, for every one hundred and twelve pounds, one hundred cents; on cables, for every one hundred and twelve pounds, one hundred and eighty cents; on tarred cordage, for every one hundred and twelve pounds, one hundred and eighty cents; on untarred cordage and yarn, for every one hundred and twelve pounds, two hundred and twenty-five cents; on twine and packthread, for every one hundred and twelve pounds, four hundred cents; on coal, per bushel, four and a half cents; on salts called Glauber salts, for every one hundred and twelve pounds, two hundred cents.

Articles ad valorem: China wares, looking glass, window and other glass, and all manufactures of glass, black quart bottles excepted; muskets, pistols, and other fire arms; swords, cutlasses, hangers and other side arms; starch, hair powder, wafers, glue, laces, lines, fringes, tassels, and trimmings commonly used by upholsterers, coach-makers and saddlers, and paper hangings; painters' colors, whether dry or ground in oil, fifteen per centum ad valorem; cast, slit, and rolled iron, and generally, all manufactures of iron, steel, tin, pewter, copper, brass, or of which either of these metals is the article of chief value, not being otherwise particularly enumerated, brass and iron wire excepted; cabinet wares; leather tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated; medicinal drugs, except those commonly used in dyeing; hats, caps, and bonnets, of every sort; gloves and mittens; stockings; millinery ready made; artificial flowers, feathers and other ornaments for women's head dresses; fans; dolls dressed and undressed; toys; buttons of every kind; carpets and carpeting; mats and floor cloths; sail cloth; sheathing and cartridge paper; all powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations or compositions commonly called sweet scents, odors, perfumes or cosmetics; all dentrifice powders, tinctures, preparations, or compositions whatsoever for the teeth or gums, ten per centum ad valorem.

Duties ad valorem.

Exemption of articles continued.

August 10, 1790, ch. 39, S. L. See p. 18, sec. 1.

SEC. 2. *Provided always, and be it further enacted*, That all articles which are excepted and exempted from duty by the "act making farther provision for the payment of the debts of the United States," shall continue to be so excepted and exempted, and that, to the articles heretofore made free from duty, the following shall be added, namely, copper in pigs and bars, lapis calaminaris, unmanufactured wool, wood, sulphur.

Duty on salt after 30th June, how to be collected; and

SEC. 3. *And be it further enacted*, That from and after the last day of June next, in computing the duty heretofore laid upon salt, a bushel of salt shall be deemed not to exceed the weight of fifty-six pounds avoirdupois: and as often as the actual bushel of salt shall exceed the said weight, such salt shall be charged in the proportion of the present rate of duty per bushel for every fifty-six pounds of its actual weight.

on goods not enumerated in this act.

SEC. 4. *And be it further enacted*, That after the said last day of June next, there shall be laid, levied and collected, in addition to the present duty thereupon, a duty of two and an half per centum ad valorem, upon all goods, wares and merchandises, not above enumerated or described, which, if imported in ships or vessels of the United States, are now chargeable with a duty of five per centum ad valorem.

Certain additional duty of 10 per cent continued.

SEC. 5. *And be it further enacted*, That the addition of ten per centum made by the second section of the "act making farther provision for the debts of the United States," to the rates of duties on goods, wares and merchandise, imported in ships or vessels not of the United States, shall continue in full force and operation, after the said last day of June next, in relation to the articles herein before enumerated and described.

Drawbacks not already abolished, continued.

SEC. 6. *And be it further enacted*, That all drawbacks and allowances authorized by the act, aforesaid, which have not been heretofore abolished or changed, shall continue to operate, as in the said act prescribed in relation to the several duties which shall become payable by virtue of this act, and that in addition thereto, there shall be allowed and paid upon provisions salted within the United States, except upon dried fish, upon the exportation thereof to any foreign port or place, as follows, to wit: On pickled fish, at the rate of eight cents per barrel, and on other provisions at the rate of five cents per barrel; and from and after the first day of January next, there shall be an addition of twenty per centum to the allowances, respectively granted to ships or vessels employed in the bank or other cod fisheries, and in the terms provided by an act, intituled "An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein," and during the continuance of the said act.

Drawbacks. Duty on salted provisions exported—allowance to vessels employed in the fisheries.

1792, ch. 6, vol. 1, S. L.

Duties, drawbacks, etc., to apply to any quantity.

SEC. 7. *And be it further enacted*, That all duties, drawbacks and allowances, which, by virtue of this act, shall be payable or allowable on any specific quantity of goods, wares and merchandise, shall be deemed to apply, in proportion, to any quantity more or less than such specific quantity.

Terms of credit for payment of duties.

SEC. 8. *And be it further enacted*, That the term of credit for the payment of duties on salt shall be nine months, and on all articles, the produce of the West Indies, salt excepted, where the amount of the duty to be paid by one person or co-partnership shall exceed fifty dollars, shall be four months, and that the duties on all other articles, except wines and teas, which shall be imported after the last day of June next, shall be payable, one half in six, one quarter in nine, and the other quarter in twelve calendar months from the time of each respective importation.

Certain acts declared in force as to duties specified in this act.

SEC. 9. *And be it further enacted*, That the act, entitled "An act to provide more effectually for the collection of duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships and vessels," and as touching the duties

on distilled spirits only, the act, intituled "An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad and laying others in their stead; and also upon spirits distilled within the United States, and for appropriating the same," shall extend to, and be in full force for the collection of the duties specified and laid in and by this act, and generally for the execution thereof, as fully and effectually, as if every regulation, restriction, penalty, provision, clause, matter and thing therein contained had been herein inserted and re-enacted.

1791, p. 19, this vol.

SEC. 10. *And be it further enacted*, That all wines, which, after the said last day of June next, shall be imported into the United States, shall be landed under the care of the inspector of the port where the same shall be landed, and for that purpose, every permit for landing any wines, which shall be granted by a collector, shall, prior to such landing be produced to the said inspector, who, by endorsement thereupon under his hand, shall signify the production thereof to him, and the time when, after which, and not otherwise, on pain of forfeiture, it shall be lawful to land the said wines. And the said inspector shall make an entry of all such permits, and of the contents thereof, and each pipe, butt, hogshead, cask, case, box or package whatsoever, containing such wines, shall be marked by the officer under whose immediate inspection the same shall be landed in legible and durable characters, with progressive numbers, the name of the said officer, and the quality or kind of wine, as herein before enumerated and distinguished. And the said officer shall grant a certificate for each such pipe, butt, hogshead, cask, case, box or package, specifying therein the name or names of the importer or importers, the ship or vessel in which the same shall have been imported, and the number thereof, to accompany the same wheresoever it shall be sent. And if any pipe, butt, hogshead, cask, case, box or package, containing wine, shall be found without such marks and certificates, the same shall be liable to be seized, and the want of such marks and certificates shall be presumptive evidence, that such wine was unlawfully imported and landed.

Wines imported after 30th June, how landed.

Duty of inspector.

SEC. 11. *And be it further enacted*, That every person, who shall have in his or her possession, wines which are intended for sale, in quantity exceeding one hundred and fifty gallons, shall, prior to the said last day of June next, make entry thereof in writing at some office of inspection in the city, town, or county where he or she shall reside, specifying and describing the casks, cases, boxes and other packages containing the same, and the kinds, qualities and quantities thereof, and where, and in whose possession they are; and the officer of inspection at whose office such entry may be made, shall, as soon as may be thereafter, visit and inspect, or cause to be visited and inspected, the wines so reported, and shall mark, or cause to be marked, the casks, cases, boxes and packages containing the same, with progressive numbers, with the name of the person to whom the same may belong, the kind or kinds thereof, and the words "Old Stock," and shall grant a certificate for each cask, case, box or package, containing such wine, describing therein the said cask, case, box or package, and the wines therein contained, which certificate shall accompany the same, wherever it may be sent. And if any person who may have wines in his or her possession for sale, shall not, prior to the said last day of June next, make entry thereof, as above directed, he or she, for such omission or neglect, shall forfeit and pay the value of the wine omitted to be entered, to be recovered with costs of suit, for the benefit of any person who shall give information thereof, and the wines so omitted to be entered, shall be forfeited.

Persons having certain quantity of wines for sale after 30th June next to make entry thereof, etc.

SEC. 12. *And be it further enacted*, That from and after the last day of December next, no beer, ale or porter shall be brought into the

How beer, etc. shall be brought into United States.

United States, from any foreign port or place, except in casks or vessels, the capacity whereof shall not be less than forty gallons, or in packages containing not less than six dozen of bottles, on pain of forfeiture of the said beer, ale or porter, and of the ship or vessel, in which the same shall be brought.

Duties aforesaid, how long to be collected.

SEC. 13. *And be it further enacted*, That the several and respective duties aforesaid, except that mentioned in the fourth section of this act, shall continue to be levied, collected and paid, until the debts and purposes, to and for which the duties, hereby directed to cease after the last day of June next, were pledged and appropriated, shall have been fully paid and satisfied; and that so much thereof, as may be necessary, shall be, and are hereby pledged and appropriated, in the same manner, for the same purposes, and with the same force and effect, as those, which are hereby directed to cease after the said last day of June next, and that so much of the residue thereof, as may be necessary, shall be, and are hereby appropriated for making good deficiencies in any funds, which may have been designated for satisfying grants and appropriations heretofore made.

Limitation of ad valorem duties specified in fourth section.

SEC. 14. *And be it further enacted*, That the additional duty of two and an half per centum ad valorem, specified in the fourth section of this act, shall continue for the term of two years, from the commencement thereof, and no longer.

Appropriation of surplus duties.

1792, ch. 90, vol. 1, S. L.

SEC. 15. *And be it further enacted*, That the sum of one hundred and fifty thousand dollars, out of the surplus of the duties, which accrued to the end of the year one thousand seven hundred and ninety-one, and a farther sum of five hundred and twenty-three thousand five hundred dollars, out of the surplus of the duties hereby established as the same shall accrue, making together the sum of six hundred and seventy-three thousand five hundred dollars, shall be, and are hereby appropriated and applied, in addition to any former appropriation for the military establishment of the United States, towards carrying into execution the act, intituled "An act for making farther and more effectual provision for the protection of the frontiers of the United States."

President of United States to take on loan from the bank, &c., a certain sum of money.

SEC. 16. *And be it further enacted*, That the President of the United States be empowered to take on loan, on account of the United States, from the President, directors and company of the bank of the United States, who are hereby authorized and empowered to lend the same, from any other body politic or corporate within the United States, or from any other person or persons, the whole or any part of the aforesaid sum of five hundred and twenty-three thousand five hundred dollars, to be applied to the purpose, to and for which the same is above appropriated, and to be reimbursed out of the aforesaid surplus of the duties by this act imposed, which surplus is, accordingly, appropriated to the said reimbursement. *Provided*, That the rate of interest of such loan shall not exceed five per centum per annum, and that the principal thereof may be reimbursed at the pleasure of the United States.

Rate of livre tournois of France altered.

1790, ch. 35, vol. 1, S. L.

SEC. 17. *And be it further enacted*, That so much of the act, intituled "An act to provide more effectually for the collection of duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," as hath rated the livre tournois of France at eighteen and an half cents, be and the same is hereby repealed.

Mode of procedure in case of insolvency of principal bonds, &c.

SEC. 18. *And be it enacted and declared*, That if the principal, in any bond which shall be given to the United States, for duties on goods, wares, and merchandise imported, shall be insolvent, or if such principal being dead, his or her estate and effects, which shall have come to the hands of his or her executors or administrators, shall be insufficient for the payment of his or her debts, and if, in either of the said cases, any surety in the said bond, or the executors and adminis-

trators of such surety, shall pay to the United States the monies thereupon due, such surety, his or her executors or administrators, shall have and enjoy the like advantage, priority and preference, for the recovery and receipt of the said monies out of the estate and effects of such insolvent or deceased principal, as are reserved and secured to the United States, by the forty-fourth section of the act, intituled "An act to provide more effectually for the collection of duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," and shall and may bring and maintain a suit upon the said bond, in law or equity, in his, her or their own name or names, for the recovery of the monies which shall have been paid thereupon. *And it is further declared,* That the cases of insolvency in the said forty-fourth section mentioned, shall be deemed to extend, as well to cases in which a debtor, not having sufficient property to pay all his or her debts, shall have made a voluntary assignment thereof, for the benefit of his or her creditors, or in which the estate and effects of an absconding, concealed or absent debtor shall have been attached by process of law, as to cases, in which an act of legal bankruptcy shall have been committed.

1790, ch. 35, vol. 1, S. L.

SEC. 19. *And be it further enacted,* That the President of the United States be, and hereby is authorized to appoint such place within the district of Vermont to be the port of entry and delivery within the said district, as he may deem expedient, any thing in the act, intituled "An act giving effect to the laws of the United States within the state of Vermont," to the contrary notwithstanding.

President of United States to appoint port of entry and delivery in Vermont. 1791, ch. 12, S. L., vol. 1.

Approved, May 2, 1792.

S. L., VOL. 1, CHAP. XV.—*An act for repealing the several impost laws of the United States, so far as they may be deemed to impose a duty on useful beasts imported for breed.*

Feb. 27, 1793.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the several laws of the United States, imposing duties on goods, wares, and merchandise imported into the United States, so far as they may be deemed to impose a duty on horses, cattle, sheep, swine, or other useful beasts, imported into the United States, for breed, shall be repealed.<sup>a</sup>

Duty on beasts imported for breed to be repealed. 1799, ch. 22, sec. 24, S. L.

Approved, February 27, 1793.

S. L., VOL. 1, CHAP. XLIX.—*An act making further provision for securing duties on foreign distilled spirits.*

June 5, 1794.

SEC. 4. *And be it further enacted,* That it shall be lawful to import into the United States, in the same ship or vessel in which they were exported, any spirits distilled therein, which shall have been previously exported therefrom, on payment of the duties on spirits of equal proof, distilled in the United States, and of a sum equivalent to the

On what condition certain spirits may be imported. See sec. 51, p. 26, this volume; also act of March 3, 1791, p. 19 of this volume.

<sup>a</sup> The Secretary of the Treasury is authorized and directed to remit to any and all firms or persons, who shall have, prior to April 4, 1888, in good faith, and in compliance with the decisions and regulations of the Treasury Department, specially imported into the United States animals for breeding purposes, whether for the importer's own use or for sale, all duties, if any shall have accrued, upon such importations. Also in all actions now pending in behalf of, and in the courts of, the United States for the recovery of any duty or duties upon the importation of animals heretofore made for the purposes aforesaid, and in accordance with said decisions and regulations, such remission of duties by the Secretary of the Treasury, or the fact, when established by competent evidence, that such animals were imported by the defendant or defendants for breeding purposes, whether for such use by the importers or for sale, shall be a sufficient defense in any such action. (See Act of April 4, 1888.)

duties established by law upon the raw materials from whence they shall have been distilled; and all such importations shall be made, under the same regulations, and in such manner as is directed by law, in regard to the importation of foreign distilled spirits.

June 5, 1794. S. L., VOL. 1, CHAP. LI.—*An act laying certain duties upon snuff and refined sugar.*

Duties on imported snuff, tobacco, and refined sugar.

SEC. 12. *And be it further enacted*, That from and after the said thirtieth day of September next, there shall be levied, collected and paid (in addition to the duties now payable thereupon) upon all manufactured tobacco or snuff, and upon all refined sugar, which, after the said day, shall be imported into the United States, from any foreign port or place, the following rates and duties, to wit:

Upon tobacco, four cents per pound:

Upon snuff, twelve cents per pound:

Upon refined sugar, four cents per pound:

By whom collected.

Which duties shall be collected in the same manner, by the same officers, under the like regulations, and subject to the like pains, penalties and forfeitures, as now are collected the duties heretofore laid upon the said articles, respectively; the act and acts concerning which are hereby declared to be, and shall be in as full force, for the collection of the additional duties hereby laid, as if the said act and acts were herein particularly recited and repeated.

June 7, 1794. S. L., VOL. 12, CHAP. LIV.—*An act laying additional duties on goods, wares and merchandise imported into the United States.*

1795, ch. 45, S. L., vol. 1.

Additional duties on certain articles imported in vessels of United States after 30th June inst.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the last day of June instant, there shall be levied, collected and paid upon the following articles imported into the United States, in ships or vessels of the United States, the several duties hereinafter mentioned, over and above the duties now payable by law;—viz:

On coffee, clayed or lump sugar, per pound, one cent.

On cocoa, per pound, two cents.

On cheese, per pound, three cents.

On boots, per pair, twenty-five cents.

On shoes and slippers for men and women, and on clogs and golo-shoes, per pair, five cents.

On shoes and slippers for children, per pair, three cents.

On coal, per bushel, one half a cent.

*Five per cent. ad valorem.*

Duties 5 per cent ad valorem.

On millinery ready made, artificial flowers, feathers and other ornaments for women's head-dresses, and on dolls dressed and undressed.

On cast, slit, and rolled iron, and generally, on all manufactures of iron, steel, tin, pewter, copper, brass, or of which either of those metals is the article of chief value, not being otherwise particularly enumerated (brass and iron wire, locks, hinges, hoes, anvils, and vises excepted.)

On carpets and carpeting.

On leather tanned or tawed, and generally, all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated.

On medicinal drugs, except those commonly used in dyeing.

On matts and floor cloths.

On hats, caps, and bonnets of every sort.

On gloves, mittens, stockings, fans, buttons and buckles of every kind.

On sheathing and cartridge paper.

On all powders, pastes, ball, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations, or compositions, commonly called sweet scents or odours, perfumes or cosmetics, and on all dentifrice, powders or preparations for the teeth or gums.

On gold, silver, or plated wares, gold and silver lace, jewellery and paste work, clocks and watches, and the parts of either.

On groceries, to wit: cinnamon, cloves, mace, nutmegs, ginger, aniseed, currants, dates, prunes, raisins, sugar candy, oranges, lemons, limes, and generally all fruits and comfits, olives, capers, pickles of every sort, oil, and mustard in flour.

On all marble, slate, or other stone, on bricks, tiles, tables, mortars, and other stone, and generally on all glass, except window glass, and on all stone, and earthen ware.

On cabinet wares, and all manufactures of wood, or of which wood is the material of chief value.

On all manufactures of cotton or linen, or of muslins; of cotton and linen, or of which cotton or linen is the material of chief value, being printed, stained or coloured.

On carriages, and parts of carriages, four and a half per cent. ad valorem.

SEC. 2. *And be it further enacted*, That after the said last day of June instant, there shall be laid, levied, and collected, in addition to the present duty thereupon, a duty of two and a half per cent. ad valorem, upon all goods, wares and merchandise, which, if imported in ships or vessels of the United States, are now chargeable, by law, with a duty of seven and a half per cent. ad valorem.

SEC. 3. *And be it further enacted*, That the fourth section of the act, intituled "An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned," whereby an additional duty of two and a half per cent. ad valorem, was laid upon certain goods, wares and merchandise, be, and the same is hereby continued in force, until the first day of January, one thousand seven hundred and ninety-seven.

Fourth section of certain act continued to 1st January, 1797.  
1792, p. 34, this vol.

SEC. 4. *And be it further enacted*, That an addition of ten per centum, shall be made, to the several rates of duties above specified and imposed, in respect to all goods, wares and merchandise, which, after the said last day of June instant, shall be imported in ships or vessels, not of the United States.

Additional duty on said articles brought in foreign vessels.

SEC. 5. *And be it further enacted*, That all duties, which shall be paid, or secured to be paid, by virtue of this act, shall be returned or discharged, in respect to all such goods, wares or merchandise, whereupon they shall have been so paid or secured to be paid, as within twelve calendar months after payment made or security given, shall be exported to any foreign port or place, except one per centum on the amount of the said duties, which shall be retained, as an indemnification for whatever expense may have accrued concerning the same.

When duties on goods, wares, etc., shall be returned.

Except 1 per cent.

SEC. 6. *And be it further enacted*, That the act, intituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," shall extend to, and be in full force for the collection of the duties specified and laid in and by this act, and generally for the execution thereof, as fully and effectually as if every regulation, restriction, penalty, provision, clause, matter and thing, therein contained, had been herein inserted and reenacted.

Certain act in force as to collection of duties under this.  
1790, ch. 35, vol. 1, S. L.



This act not to affect certain other acts.

SEC. 7. *And be it further enacted*, That nothing in this act shall be construed to extend to, or affect the act, intituled "An act prohibiting for a limited time the exportation of arms and ammunition, and encouraging the importation of the same."

Limitation of this act continued.

SEC. 8. *And be it further enacted*, That this act shall continue in force until the first day of January, one thousand seven hundred and ninety-seven, and no longer.

Approved, June 7, 1794.

Jan. 29, 1795.

S. L., VOL. 1, CHAP. XVII.—*An act supplementary to the several acts imposing duties on goods, wares and merchandise imported into the United States.*

Whereas difficulties have arisen in ascertaining the duties on certain articles imported into the United States, and further provisions for securing the collection of the impost duties, are found necessary:

New duty placed on specific articles.

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in lieu of the present duties, there shall be levied, collected and paid upon all printing types which, after the last day of March next, shall be imported into the United States, in ships or vessels of the United States, at the rate of ten per cent., and upon all girandoles, at the rate of twenty per cent. ad valorem; that after the said last day of March next, the present duties payable upon clayed sugars, shall cease, and there shall be paid upon all white clayed or white powdered sugars, three cents per pound, and upon all other clayed or powdered sugars, one and a half cent per pound; upon Malaga wine, twenty cents; upon burgundy and champaign, forty cents per gallon.

Duty on tea.

Part of an article to pay proportionably to the whole.

SEC. 2. *And be it further enacted*, That after the said last day of March, teas, commonly called imperial, gunpowder or gomee, shall pay the same duties as hyson teas; and where any entire article is, by any law of the United States, made subject to the payment of duties, the parts thereof, when imported separately, shall be subject to the payment of the same rate of duties.

Duties ad valorem to be estimated at the place of exportation.

SEC. 3. *And be it further enacted*, That after the said last day of March, the valuation of all goods, wares and merchandise, subject to the payment of duties ad valorem, shall be made upon the actual cost at the place of exportation, including all charges (commissions, outside packages and insurance only excepted), that the duty on any wines imported into the United States shall not be less than ten cents per gallon, and that bottles, in which any liquor is imported, shall be subject to the payment of the like duty as empty bottles.

Duties above \$50, how to be paid.

SEC. 4. *And be it further enacted*, That the duties upon all goods, wares and merchandise imported into the United States, after the said last day of March, (where the sum payable by one person or copartnership shall amount to more than fifty dollars,) shall be payable upon all articles, the produce of the West Indies (salt excepted), the one half in three, and the other half in six calendar months; and on all goods, wares and merchandise imported from Europe, (wines, salt and teas excepted,) one third in eight months, one third in ten months, and the remaining third in twelve months, from the time of each respective importation.

1799, ch. 22, vol. 1, S. L.

Additional duty on foreign vessels.

SEC. 5. *And be it further enacted*, That in respect to the aforesaid duties, and the duties heretofore imposed on goods, wares and merchandise imported into the United States, there shall be an addition of ten per cent. to the several rates of duties, when imported in ships or vessels not of the United States: except in cases, where such additional duty has been before specially laid on any goods, wares or merchandise imported in such ships or vessels.

SEC. 6. *And be it further enacted*, That the duties aforesaid shall be collected in like manner, and under the same regulations, restrictions and provisions, and subject to the like appropriations, as goods, wares and merchandise imported into the United States are now subject to.

Duty, how to be collected and appropriated.

Approved, January 29, 1795.

S. L., VOL. I. CHAP. X.—*An act for raising a further sum of money, by additional duties on certain articles imported, and for other purposes.*

March 3, 1797.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the thirtieth day of June next, the following duties, in addition to those now in force, and payable on the several articles hereinafter enumerated, shall be laid, levied and collected upon those articles, respectively, at their importation into the United States, from any foreign port or place, viz: upon all brown sugar, per pound, one half cent; upon all bohea tea, per pound, two cents; upon all molasses, per gallon, one cent; and upon all velvets, and velverets, whether printed, stained, coloured, or otherwise, and upon all muslins and muslinets, and other cotton goods, not printed, stained or coloured, two and a half per centum, ad valorem.

Additional duty on certain imports.

SEC. 2. *And be it further enacted*, That from and after the said thirtieth day of June next, the duties now in force, and payable upon sugar candy, and cocoa, imported into the United States, shall cease; and that, in lieu thereof, there shall thenceforth be levied and collected the following duty, viz: upon all sugar candy, at its importation into the United States, from any foreign port or place, nine cents per pound; and upon all cocoa upon its importation as aforesaid, two cents per pound.

Duty on cocoa and sugar candy varied.

SEC. 3. *And be it further enacted*, That an addition of ten per centum, shall be made to the several rates of duties above specified and imposed, in respect to all such goods, wares and merchandise, as aforesaid, as shall, after the said last day of June next, be imported in ships or vessels, not of the United States.

Ten per cent. addition on imports in foreign vessels.

SEC. 4. *And be it further enacted*, That the duties laid by this act, shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment, respectively, with the several duties now in force on the respective articles herein before enumerated.

How duties shall be collected.

SEC. 5. *And be it further enacted*, That on account of the additional duties laid on brown sugar and molasses, by this act, the following sums, respectively, shall, from and after the last day of December next, be added to the drawbacks now allowed and paid by law on sugar refined within the United States, and exported therefrom, and on spirits distilled from molasses within the United States and exported therefrom, viz: on all sugar so refined and exported, one cent per pound; and on all spirits so distilled and exported, one cent per gallon; which additional drawbacks shall be allowed and paid according to the regulations now established by law, respecting the present drawbacks allowed on the said articles.

Drawbacks.

SEC. 6. *And be it further enacted*, That the proceeds of the duties laid by this act, shall be solely appropriated to the following purpose; that is to say: First, for the payment of the principal of the present foreign debt of the United States: Secondly, for the payment of the principal of the debt now due by the United States to the Bank of the United States.

Appropriation of duties.

Approved, March 3, 1797.

March 3, 1797.

S. L., VOL. 1, CHAP. XVIII.—*An act to suspend, in part, the act, entitled "An act to alter and amend the act, entitled 'An act laying certain duties upon snuff and refined sugar,'" and to grant relief in certain cases arising under the said act.*

Act laying duty on snuff repealed.

1795, ch. 43, S. L.  
1798, ch. 80, S. L.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act, intituled "An act to alter and amend the act, entitled "An act laying certain duties upon snuff and refined sugar," as respects the duties therein laid upon mills and implements employed in the manufacture of snuff, and the drawbacks therein allowed, upon the exportation of snuff manufactured within the United States, be suspended, from the passing of this act, until the end of the next session of Congress.*

Approved, March 3, 1797.

June 14, 1797.

S. L., VOL. 1, p. 521.—*Certain articles imported within a year to be admitted free of duty.*

Such articles may be imported free of duty.

SEC. 5. *And be it further enacted, That all brass cannon, muskets and firelocks with bayonets suited to the same, pistols, swords, cutlasses, musket-ball, lead, and gunpowder, which shall be imported into the United States from any foreign country, within the term of one year, and all sulphur and saltpetre which shall be so imported within the term of two years from and after the passing of this act, shall be free of duty; any thing in any former law to the contrary notwithstanding.*

Approved, June 14, 1797.

July 8, 1797.

S. L., VOL. 1, CHAP. XV.—*An act laying an additional duty on salt imported into the United States, and for other purposes.*

Eight cents additional duty on salt imported in vessels of the United States.

Eight cents and ten per cent thereon, laid upon other vessels.

Drawbacks and allowances to apply to the additional duty.

Additional drawbacks and allowances.

Mode of executing this act.  
S. L., vol. 1, p. 145.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the thirtieth day of September next, there shall be levied, collected and paid upon all salt imported into the United States, in ships or vessels of the United States, in addition to the duty of twelve cents now payable by law, eight cents per bushel, and on all salt which, after the said thirtieth day of September, shall be imported into the United States, in ships or vessels not of the United States, the like additional duty of eight cents, and ten per centum thereon.*

SEC. 2. *And be it further enacted, That all drawbacks and allowances now authorized by law, in relation to the existing duty on salt imported into the United States, shall apply to the additional duty laid by this act, and that in addition thereto, there shall be allowed and paid upon provisions salted within the United States, except upon dried fish, upon the exportation thereof to any foreign port or place as follows, viz: on pickled fish at the rate of twelve cents per barrel, and on other provisions at the rate of ten cents per barrel; and from and after the first day of January next there shall be an addition of thirty-three and a third per centum to the allowances now respectively granted to ships or vessels employed in the bank or other cod fisheries, and in the terms provided by an act entitled "An act concerning certain fisheries of the United States and for the regulation and government of the fishermen employed therein," and during the continuance of the said act.*

SEC. 3. *And be it further enacted, That the act entitled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandise imported into the United*

States, and on the tonnage of ships or vessels," shall extend to and be in full force for the collection of the additional duty laid by this act, and generally for the execution thereof, as fully and effectually, as if every regulation, restriction, penalty, provision, clause, matter and thing therein contained had been herein inserted and re-enacted.

SEC. 4. *And be it further enacted*, That this act shall continue in force for two years, and from thence unto the end of the next session of Congress, and no longer.

Limitation.  
Repealed March 3, 1807.

Approved, July 8, 1797.

S. L., VOL. 1, CHAP. XXV.—*An act to continue in force for a limited time a part of an act entitled "An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas."*

April 7, 1798.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the thirteenth section of the act passed on the fifth day of June, one thousand seven hundred and ninety-four, and entitled "An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines and teas," be, and the same hereby is continued in force, until the end of the first session of the sixth Congress.

Act of June 5, 1794, continued to the end of the Sixth Congress. 1794, ch. 49, p. 547, vol. 1, S. L.

Approved, April 7, 1798.

S. L., VOL. 1, CHAP. XXVII.—*An act to continue in force the act entitled "An act prohibiting, for a limited time, the exportation of arms and ammunition, and for encouraging the importation thereof."*

April 7, 1798.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the first, second, third and fourth sections of the act, intituled "An act prohibiting, for a limited time, the exportation of arms and ammunition; and for encouraging the importation thereof," be, and are hereby continued in force for one year from and after the present session of Congress, and from thence to the end of the next session of Congress thereafter, and no longer.

First four sections continued.

SEC. 2. *And be it further enacted*, That the fifth section of the said act, except so much thereof as relates to the importation of sulphur and saltpetre, be, and is hereby continued in force for one year from and after the fourteenth day of June next, and from thence to the end of the next session of Congress thereafter, and no longer; and that so much of the said fifth section, as relates to the importation of sulphur and saltpetre, be, and is hereby continued in force for one year from and after the fourteenth day of June, in the year of our Lord one thousand eight hundred, and from thence to the end of the next session of Congress thereafter, and no longer.

Part of the fifth section continued.

The remaining part of the fifth section continued.

Approved, April 7, 1798.

S. L., VOL. 2, CHAP. XLII.—*An act to continue in force "An act laying an additional duty on salt imported into the United States, and for other purposes."*

May 7, 1800.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That an act passed on the eighth day of July, one thousand seven hundred and ninety-seven, entitled "An act laying an additional duty on salt imported into the United States, and for other purposes," shall be, and the same is hereby continued in force for and during the term of ten years from the third day of March, one thousand eight hundred, and from thence to the end of the next session of Congress thereafter and no longer.

The act of July S., 1797, p. 44 this vol., continued for ten years (above). Repealed March 3, 1807.

Approved, May 7, 1800.

May 13, 1800.

S. L., VOL. 2, CHAP. LXVI.—*An act to lay additional duties on certain articles imported.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the thirtieth day of June next, the following duties, in addition to those now in force, and payable on the several articles herein after enumerated, shall be laid, levied, and collected upon those articles respectively, at their importation into the United States from any foreign port or place, that is to say; upon all brown sugar, one half cent per pound; upon all sugar candy, two cents and one half per pound; upon all molasses, one cent per gallon; and upon all goods, wares and merchandise now paying a duty of ten per centum ad valorem, two and one half per centum ad valorem.

Act of April 27, 1816, S. L., vol. 3, ch. 107. See p. 57 of this vol.  
Additional duties on sugar, molasses and such articles as have paid ten per cent.

Duties on wines.

SEC. 2. *And be it further enacted,* That from and after the thirtieth day of June next, the duties now imposed and payable on wines, imported into the United States from any foreign port or place, shall cease and be abolished; and that in lieu thereof the following duties shall thenceforth be laid, levied, and collected, upon all wines so imported in casks, bottles, or other vessels, that is to say: upon all Malmsey, Maderia, and London particular Maderia wine, fifty-eight cents per gallon; upon all other Madeira wine, fifty cents per gallon; upon all Burgundy, Champaign, Rhenish, and Tokay wine, forty-five cents per gallon; upon all Sherry wine, forty cents per gallon; upon all Saint Lucar wine, forty cents per gallon; upon all claret and other wines not enumerated, when imported in bottles or cases, thirty-five cents per gallon; upon all Lisbon, Oporto, and other Portugal wines, thirty cents per gallon; upon all Teneriffe, Fayall, Malaga, Saint George and other Western Island wine, twenty-eight cents per gallon; and upon all other wines when imported otherwise than in bottles or cases, twenty-three cents per gallon.

Additional duty on such articles imported in foreign vessels.

SEC. 3. *And be it further enacted,* That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all such goods, wares, and merchandises as aforesaid, as shall, after the said thirtieth day of June, be imported in ships or vessels not of the United States.

How the duties are to be collected.

SEC. 4. *And be it further enacted,* That the duties laid by this act shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment respectively, with the several duties now in force on the respective articles herein before enumerated.

Additional drawback on sugar refined, and spirits distilled from molasses in the United States.

SEC. 5. *And be it further enacted,* That on account of the additional duties laid on brown sugar and molasses by this act, the following sums respectively shall, from and after the thirty-first day of December next, be added to the drawbacks now allowed by law, on sugar refined within the United States and exported therefrom, and on spirits distilled from molasses within the United States and exported therefrom, that is to say: On all sugar so refined and exported, one cent per pound; and on all spirits so distilled and exported, one cent per gallon; which additional drawbacks shall be allowed and paid according to the regulations now established by law, respecting the present drawbacks allowed on the said articles.

Repealed April 6, 1802.

Appropriations of the proceeds of these duties.

SEC. 6. *And be it further enacted,* That the proceeds of the duties, laid by this act, shall be solely appropriated and applied for the discharge of the interest and principal of the debts of the United States, heretofore contracted, or to be contracted during the present year.

Approved, May 13, 1800.

S. L., VOL. 2, CHAP. XLV.—*An act to provide for the establishment of certain districts, and therein to amend an act entitled "An act to regulate the collection of duties on imports and tonnage," and for other purposes.*

May 1, 1802.

SEC. 7. *And whereas*, it is provided by the hundred and fourth section of the collection law, that merchandise belonging to British subjects may be brought (without regard to the character of the vessel importing the same) into the ports of the United States on the northern and northwestern frontiers, subject to no higher or other duties than are or shall be payable by the citizens of the United States, on the importation of the same in American vessels into the Atlantic ports of the United States, and it being just and reasonable that the same privilege should be extended to vessels and merchandise belonging to persons residing at New Orleans, and other ports of Louisiana and Florida, on the Mississippi, or any of its branches: *Be it further enacted*, that from and after the last day of June next, all goods and merchandise, the importation of which into the United States shall not be wholly prohibited, shall and may freely, for the purposes of commerce, be brought into the ports of the United States on the Mississippi, or any of its branches, in vessels belonging to New Orleans, or any other port of Louisiana or Florida, on the Mississippi; and such goods or merchandise shall be subject to no higher or other duties than are, or shall be payable by the citizens of the United States, on the importation of the same in American vessels into the Atlantic ports of the United States.

Goods brought to ports on the Mississippi from Louisiana, in vessels belonging thereto—to what duties subject.

S. L., VOL. 2, CHAP. XIII.—*An act for laying and collecting duties on imports and tonnage within the territories ceded to the United States, by the treaty of the thirtieth of April, one thousand eight hundred and three, between the United States and the French Republic, and for other purposes.*

Feb. 24, 1804.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the same duties which by law now are, or hereafter may be laid on goods, wares, and merchandise imported into the United States, on the tonnage of vessels, and on the passports and clearances of vessels, shall be laid and collected on goods, wares, and merchandise imported into the territories ceded to the United States, by the treaty of the thirtieth of April, one thousand eight hundred and three, between the United States and the French Republic; and on vessels arriving in, or departing from the said territories.

Duties on imports and tonnage in Louisiana as in other States.

S. L., VOL. 2, p. 255.—*French and Spanish ships privileged in ports of Louisiana, etc.*

February 24, 1804.

SEC. 8. *And be it further enacted*, That during the term of twelve years, to commence three months after the exchange of the ratifications of the above-mentioned treaty shall have been notified, at Paris, to the French government, *French ships or vessels, coming directly from France, or any of her colonies, laden only with the produce or manufactures of France, or any of her said colonies; and Spanish ships or vessels, coming directly from Spain, or any of her colonies, laden only with the produce or manufactures of Spain, or any of her said colonies, shall be admitted into the port of New Orleans, and into all other ports of entry which may hereafter be established by law, within the territories ceded to the United States by the above-mentioned treaty, in the same manner as ships or vessels of the*

French and Spanish ships privileged in ports of Louisiana for twelve years from the exchange of ratifications of Louisiana treaty. See p. 20, this vol.

To pay only like duties with ships of the United States.

*United States, coming directly from France or Spain, or any of their colonies, and without being subject to any other, or higher duty on the said produce or manufacture, than by law now is, or shall, at the time, be payable, by citizens of the United States on similar articles, imported from France or Spain, or any of their colonies, in vessels of the United States, into the said port of New Orleans, or other ports of entry in the territories above mentioned; or to any other, or higher tonnage duty, than by law now is, or shall at the time be, laid on the tonnage of vessels of the United States coming from France, or Spain, or from any of their colonies, to the said port of New Orleans, or other ports of entry within the territories above mentioned.*

March 26, 1804.

[Expired.]

S. L., VOL. 1, CHAP. XLVI.—*An act further to protect the commerce and seamen of the United States against the Barbary powers.*

Act of April 21, 1806, p. 51, this vol.

Act of February 27, 1813, ch. 40.

1807, p. 51, this vol.

1808, p. 52, this vol.

An additional ad valorem duty of 2½ per cent imposed for defraying expenses in relation to the Barbary States.

Upon goods imported after the 30th June next.

The first section of this act continued in force by acts of 1806, p. 51, this vol., and 1813, p. 55, this vol.

Distinct account of the duties imposed by this act; proceeds to be called the "Mediterranean fund;" when the duties cease.

Proviso, that the additional duties shall be collected on all goods imported before the act ceases.

President authorized to employ a naval force in the Mediterranean.

President may purchase or build two additional vessels of war.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of defraying the expenses of equipping, officering, manning, and employing such of the armed vessels of the United States, as may be deemed requisite by the President of the United States, for protecting the commerce and seamen thereof, and for carrying on warlike operations against the regency of Tripoli, or any other of the Barbary powers, which may commit hostilities against the United States, and for the purpose also of defraying any other expenses incidental to the intercourse with the Barbary powers, or which are authorized by this act: a duty of two and an half per centum ad valorem, in addition to the duties now imposed by law, shall be laid, levied, and collected upon all goods wares and merchandise, paying a duty ad valorem, which shall, after the thirtieth day of June next, be imported into the United States from any foreign port or place; and an addition of ten per centum shall be made to the said additional duty in respect to all goods, wares and merchandise imported in ships or vessels not of the United States: and the duties imposed by this act shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security and time of payment respectively, as are already prescribed by law in relation to the duties now in force on the articles on which the said additional duty is laid by this act.*

SEC. 2. *And be it further enacted, That a distinct account shall be kept of the duties imposed by this act, and the proceeds thereof shall constitute a fund, to be denominated "The Mediterranean Fund," and shall be applied solely to the purposes designated by this act: and the said additional duty shall cease and be discontinued at the expiration of three months after the ratification by the President of the United States, of a treaty of peace with the regency of Tripoli; unless the United States should then be at war with any other of the Barbary powers, in which case the said additional duty shall cease and be discontinued at the expiration of three months after the ratification by the President of the United States of a treaty of peace with such power: Provided however, that the said additional duty shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to the day on which the said duty is to cease.*

SEC. 3. *And be it further enacted, That the President of the United States, if he shall deem it necessary, shall be, and he is hereby authorized to cause to be purchased or built, officered, manned and equipped, two vessels of war, to carry not more than sixteen guns each, and likewise to hire or accept on loan in the Mediterranean sea, as many gun boats as he may think proper.*



SEC. 4. *And be it further enacted*, That a sum not exceeding one million of dollars, to be paid out of any money in the treasury not otherwise appropriated, shall be, and the same is hereby appropriated (in addition to the sum heretofore appropriated for the same objects) for the purpose of defraying any of the expenses authorized by this act, which may be incurred during the present year: or if necessary the President of the United States is hereby authorized to borrow the said sum, or such part thereof as he may think proper, at a rate of interest not exceeding six per centum per annum, from the Bank of the United States, which is hereby empowered to lend the same, or from any other body or bodies politic or corporate, or from any person or persons; and so much of the proceeds of the duties laid by this act, as may be necessary, shall be and is hereby pledged for replacing in the treasury, the said sum of one million dollars, or so much thereof as shall have been thus expended, and for paying the principal and interest of the said sum, or so much thereof as may be borrowed, pursuant to the authority given in this section: and an account of the several expenditures made under this act, shall be laid before Congress during their next session.

An additional sum appropriated, not to exceed one million of dollars.

President authorized to borrow this sum.

Bank of the United States authorized to lend.

See acts of 1809, p. 53, this vol.; 1810, p. 53; 1813, p. 55, this vol.

Accounts to be laid before Congress.

Approved, March 26, 1804.<sup>a</sup>

S. L., VOL. 2, CHAP. LVII.—*An act for imposing more specific duties on the importation of certain articles; and also, for levying and collecting light money on foreign ships or vessels, and for other purposes.*<sup>b</sup>

March 27, 1804.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the thirtieth day of June next, the following articles, in addition to those already exempted from duty, shall and may be imported free from any duty, namely, rags of linen, of cotton, of woollen and of hempen cloth; bristles of swine, regulus of antimony, unwrought clay, unwrought burr stones, and the bark of the cork tree.

Additional articles exempted from duty.

SEC. 2. *And be it further enacted*, That from and after the thirtieth day of June next, the duties now in force upon the articles herein after enumerated and described, at their importation into the United States, shall cease; and that, in lieu thereof, there shall be thenceforth laid, levied and collected upon the said articles, at their said importation, the several and respective rates or duties following, that is to say:

Additional duties imposed.

On foreign caught dried fish, fifty cents per quintal; on foreign caught pickled fish, as follows, to wit: On salmon, one hundred cents per barrel; on mackerel, sixty cents per barrel; on all other pickled fish, forty cents per barrel; on cables, tarred cordage, white lead, red lead, almonds, currants, prunes and plums, figs, raisins imported in jars and boxes, and muscadell raisins, two cents per pound; on all other kinds of raisins, one cent and a half per pound; on tallow, yellow ochre in oil, anchors and sheet iron, one cent and a half per pound; on Spanish brown, dry yellow ochre, slit and hoop iron, one cent per pound; on starch, three cents per pound; on hair powder, glue, and seines, four cents per pound; on pewter plates and dishes, four cents per pound; on untarred cordage, two cents and a half per pound; on quicksilver, six cents per pound; on Chinese cassia and gunpowder, four cents per pound; on cinnamon and cloves, twenty cents per pound; on mace, one dollar and twenty-five cents per pound; on nutmegs, fifty cents per pound; on black glass quart bottles, sixty cents per gross; on window glass, as follows—On all not above eight inches by ten, one dollar and sixty cents per hundred square feet; not above ten inches by twelve, one dollar and seventy five cents per hundred square feet;

Specific articles and rates.

<sup>a</sup> Continued in force by act of February 13, 1813, till April 1, 1814.

<sup>b</sup> See act of March 3, 1805, chap. 40, S. L., p. 51, this volume.

and on all above ten inches by twelve, two dollars and twenty-five cents per hundred square feet; on segars, two dollars per thousand; on kid and Morocco shoes, fifteen cents a pair; on foreign lime, fifty cents per cask containing sixty gallons; and on Sicily wine, thirty cents per gallon.

Ten per cent additional ad valorem duty upon importations in foreign vessels of the specified goods.

Manner and terms of collection.

No drawback on the exportation of foreign fish or fish oil, or of playing cards.

Duties and drawbacks to apply to any specific quantity of goods in a ratable proportion.

"Light money" to be levied on foreign vessels.  
Act of March 3, 1805, ch. 40, S. L., vol. 2. See page 51 of this vol. Proviso.

Proviso.  
Act of March 3, 1805, p. 51 this vol.

The person exercising the duties of the late intendent of Louisiana to have the same jurisdiction in certain cases with the district courts of the United States.  
1804, ch. 38, S. L.

Fines, penalties, or forfeitures, by whom they may be remitted, &c.

SEC. 3. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed in respect to all such goods, wares and merchandise as aforesaid, as shall, after the said thirtieth day of June, be imported in ships or vessels not of the United States.

SEC. 4. *And be it further enacted*, That the duties laid by this act, shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment respectively, as the several duties now in force on the respective articles herein before enumerated: *Provided however*, that no drawbacks shall be allowed on the exportation of foreign fish, or fish oil, or of playing cards.

SEC. 5. *And be it further enacted*, That all duties and drawbacks which, by virtue of this act, shall be payable and allowable on any specific quantity of goods, wares and merchandise, shall be deemed to apply, in proportion to any quantity greater or less than such specific quantity.

SEC. 6. *And be it further enacted*, That a duty of fifty cents per ton, to be denominated "light money," shall be levied and collected on all ships or vessels not of the United States, which, after the aforesaid thirtieth day of June next, may enter the ports of the United States: *Provided however*, that nothing in this act shall be so construed as to contravene any provision of the treaty or conventions concluded between the United States of America and the French Republic, on the thirtieth day of April, one thousand eight hundred and three: *And provided also*, that the said light money shall be levied and collected in the same manner, and under the same regulations, as the tonnage duties now imposed by law.

SEC. 7. *And be it further enacted*, That the person exercising the powers which, under the Spanish government, were vested in the intendent of the province of Louisiana, shall, until a district court of the United States shall be established in the territory of Orleans, in conformity with the provisions of the act, intituled "An act erecting Louisiana into two territories; and providing for the temporary government thereof," have and exercise, in all cases whatever arising within the said territory under the laws regulating and providing for the collection of duties on imports and tonnage, or under any other revenue laws of the United States, the same jurisdiction and powers which, by law, are given to the district and circuit courts of the United States. And the powers to remit fines, penalties or forfeitures, and to remove disabilities, which, by law, are vested in the Secretary of the Treasury, may and shall, in all cases of such fines, penalties, forfeitures or disabilities incurred within the territory of Orleans, and until a governor of the said territory shall be appointed and shall enter into the functions of his office, be exercised by the person exercising the powers which, under the Spanish government, were vested in the governor of the province of Louisiana; and the said powers to remit fines, penalties or forfeitures, and to remove disabilities, may and shall, in like manner, be exercised by the governor of the said territory, from the time when he shall enter into the functions of his office, in conformity with the provisions of the said act, until the end of the next session of Congress, and no longer.

Approved, March 27, 1804.

NOTE.—Above act shall not operate upon unregistered vessels or ships owned by citizens of the United States.

S. L., VOL. 2, CHAP. XL.—*An act to amend an act intituled "An act for imposing more specific duties on the importation of certain articles, and also for levying and collecting light money on foreign ships or vessels, and for other purposes."*

March 3, 1805.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sixth section of the act, intituled "An act for imposing more specific duties on the importation of certain articles; and also for levying and collecting light money on foreign ships or vessels, and for other purposes," shall not be deemed to operate upon unregistered ships or vessels, owned by citizens of the United States, in those cases, where such ship or vessel is in possession of a sea letter, or other regular document, issued from a custom-house of the United States, proving such ship or vessel to be American property: Provided, however, that upon the entry of every such ship or vessel from any foreign port or place, if the same shall be at the port or place at which the owner, or any of the part owners reside, such owner or part owners shall make oath or affirmation, that the sea letter or other regular document possessed by such ship or vessel, contains the name or names of all the persons who are then owners of the said ship or vessel; or if any part of such ship or vessel has been sold or transferred since the date of such sea letter or document, that such is the case, and that no foreign subject or citizen hath, to the best of his knowledge and belief, any share, by way of trust, confidence or otherwise, in such ship or vessel. And if the owner, or any part owner, shall not reside at the port or place, at which such ship or vessel shall enter, then the master or commander shall make oath or affirmation to the like effect. And if the owner or part owner, where there is one, or the master or commander, where there is no owner, shall refuse to swear or affirm as aforesaid, such ship or vessel shall not be entitled to the privileges granted by this act.*

Approved, March 3, 1805.

The sixth section of act for imposing more specific duties, etc., not to operate upon unregistered vessels of United States if possessed bona fide of sea letters, &c.

Act of March 27, 1804, ch. 57, S. L., vol. 2. See p. 49 of his volume.

If entry of any such ship or vessel shall be made at the port where the owner resides, he shall make oath or affirmation that the sea letter contains the names of every person who is owner or part owner of the vessel.

S. L., VOL. 2, CHAP. XXXVIII.—*An act continuing in force for a further time, the first section of the act intituled "An act further to protect the commerce and seamen of the United States against the Barbary powers."*

April 21, 1806.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act passed on the twenty-fifth (sixth) day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, be, and the same hereby is continued in force until the end of the next session of Congress, and no longer.*

Approved, April 21, 1806.

Act of March 26, 1804, ch. 46, vol. 2, S. L.

Post, pp. 44-47. 1807, ch. 30, vol.

2, S. L. 1808, ch. 11, vol.

2, S. L. 1809, ch. 7, vol.

2, S. L. 1809, ch. 5, vol.

2, S. L. 1811, ch. 3, vol.

2, S. L. 1812, ch. 18, vol.

2, S. L. 1813, ch. 40, vol.

2, S. L.

S. L., VOL. 2, CHAP. XXX.—*An act repealing the acts laying duties on salt, and continuing in force, for a further time, the first section of the act, intituled "An Act further to protect the commerce and seamen of the United States, against the Barbary powers."*

March 3, 1807.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the thirtieth day of June next, the act, intituled "An act laying an additional duty on salt imported into the United States, and for other purposes," passed the eighth day of July, one thousand seven hundred and ninety-seven, shall be, and the same hereby is repealed, and that from and after the thirty-first day of December next, so much of any act as lays a duty on imported salt, be, and the same hereby is repealed; and from and after the day last aforesaid, salt shall be*

After the 30th June, 1807, the act of July 8, 1797, p. 44 this volume repealed so far as respects the duty on salt.

Proviso.  
The recovery and receipt of outstanding duties not be impaired.

imported into the United States free of duty: *Provided*, that for the recovery and receipt of such duties as shall have accrued, and on the days aforesaid respectively remain outstanding, and for the recovery and distribution of fines, penalties, and forfeitures, and the remission thereof, which shall have been incurred before and on the said days respectively, the provisions of the aforesaid act shall remain in full force and virtue.

Bounties on salt provisions and pickled fish taken off.  
See p. 45, this vol.

SEC. 2. *And be it further enacted*, That from and after the first day of January next, so much of any act as allows a bounty on exported salt provisions and pickled fish, in lieu of drawback of the duties on the salt employed in curing the same, and so much of any act as makes allowance to the owners and crews of fishing vessels, in lieu of drawback of the duties paid on the salt used by the same, shall be, and the same hereby is repealed: *Provided*, that the provisions of the aforesaid acts shall remain in full force and virtue for the payment of the bounties or allowances incurred or payable on the first day of January next.

Proviso.

Mediterranean fund continued till 1st January, 1808.  
Act of March 26, 1804, p. 48, this vol.

SEC. 3. *And be it further enacted*, That so much of the act, passed on the twenty-sixth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," as is contained in the first section of the said act, be, and the same hereby is continued in force until the first day of January next, and no longer: *Provided however*, that the additional duty laid by the said section shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to that day.

Proviso.

Approved, March 3, 1807.

Jan. 19, 1808.

S. L., VOL. 2, CHAP. XI.—*An act to revive and continue in force for a further time the first section of the act, intituled "An Act further to protect the commerce and seamen of the United States against the Barbary powers."*

Part of a former act revived and continued in force.

Act of March 26, 1804, p. 48 this vol.

Act of Jan. 10, 1809, p. 53 this vol.

Proviso.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of the act passed on the twenty-fifth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, be, and the same hereby is revived and continued in force, until the first day of January next: *Provided however*, that the additional duty laid by the said section, shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to that day.

Approved, January 19, 1808.

March 4, 1808.

S. L., VOL. 2, CHAP. XXVIII.—*An act to allow the importation of old copper, saltpetre and sulphur, free of duty.*

Old copper may be imported free from duty after March 31, 1808.

Persons to determine if the article imported is within the provision of this act.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the thirty-first day of March next, no duty shall be demanded or collected on the importation of old copper, which term shall apply only to such copper manufactures as have been worn out or otherwise so damaged as to be unfit for any other purpose than that of supplying a raw material, to be manufactured anew. And it shall be lawful for the collector of the port or district in which such old copper shall arrive, should any doubt arise whether such importation comes within the intent and meaning of this act, to appoint one person, and the owner, importer, or consignee, to appoint another, who shall ascertain

whether the copper imported comes under the denomination of old copper, as above described; and the proceedings in this instance shall be conducted in the like manner and form as the proceedings are directed to be had by the fifty-second section of the act passed the second of March, one thousand seven hundred and ninety-nine, regulating the collection of duties on imports and tonnage, in cases of incomplete entry, or of damage sustained by goods, wares and merchandise during the voyage.

1799, ch. 22, sec. 52, vol. 1, S. L., p. 665.

SEC. 2. *And be it further enacted*, That from and after the said thirty-first day of March next, no duty shall be demanded or collected on the importation of saltpetre or sulphur.

Saltpetre and sulphur may also be imported free from duties.

Approved, March 4, 1808.

S. L., VOL. 2, CHAP. VI.—*An act to revive and continue in force, for a further time, the first section of the act, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers."*

January 10, 1809.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of the act, passed on the twenty-sixth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," as is contained in the first section of the said act, (and which was revived and continued in force, for the time therein mentioned, by an act, intituled "An act to revive and continue in force, for a further time, the first section of the act, intituled An act further to protect the commerce and seamen of the United States, against the Barbary powers," passed the nineteenth day of January, one thousand eight hundred and eight,) be, and the same hereby is revived and continued in force, until the first day of January, one thousand eight hundred and ten: *Provided however*, that the additional duty laid by the said section shall be collected on all such goods, wares and merchandise, liable to pay the same, as shall have been imported previous to that day.

Act of March 26, 1804, ch. 46, vol. 2, S. L. See p. 48, this vol.

Act of January 19, 1808, ch. 11, vol. 2, S. L. See p. 52, this vol.

Additional duty.

Approved, January 10, 1809.

S. L., VOL. 2, CHAP. V.—*An act to revive and continue in force for a further time, the first section of the act intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers."*

January 12, 1810.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of the act passed on the twenty-sixth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," as is contained in the first section of the said act, (and which was revived and continued in force, for the time therein mentioned, by an act, intituled "An act to revive and continue in force, for a further time, the first section of the act, intituled An act further to protect the commerce and seamen of the United States, against the Barbary powers," passed the tenth day of January, one thousand eight hundred and nine,) be, and the same hereby is revived and continued in force, until the fourth day of March, one thousand eight hundred and eleven: *Provided however*, that the additional duty laid by the said section, shall be collected on all such goods, wares and merchandise, liable to pay the same, as shall have been imported previous to that day.

Act of March 26, 1804, ch. 46, vol. 2, S. L. See p. 48, this vol.

Revival and continuance in force of the first section of the act creating the Mediterranean fund.

Act of April 21, 1806, ch. 28, vol. 2, S. L. See p. 51, this vol.

Act of January 31, 1812, ch. 18, vol. 2, S. L. See p. 54, this vol. Proviso.

Approved, January 12, 1810.

NOTE.—Also continued in force by act of January 7, 1811. (See vol. 2, p. 615, S. L.)

January 31, 1812.

S. L., VOL. 2, CHAP. XVIII.—*An act to continue in force for a further time, the first section of the act, entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers."*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That so much of the act passed on the twenty-fifth day of March, one thousand eight hundred and four, entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, and which was revived and continued in force for the time therein mentioned, by an act, entitled "An act to revive and continue in force for a further time, the first section of the act, entitled An act further to protect the commerce and seamen of the United States against the Barbary powers," passed on the twelfth day of January, one thousand eight hundred and ten, be, and the same is hereby continued in force until the fourth day of March, one thousand eight hundred and thirteen: *Provided however,* that the additional duty laid by the said section, shall be collected on all such goods, wares and merchandise liable to pay the same as shall have been imported previous to that day.

Approved, January 31, 1812.

July 1, 1812.

S. L., VOL. 2, CHAP. CXII.—*An act for imposing additional duties upon all goods, wares and merchandise imported from any foreign port or place, and for other purposes.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That an additional duty of one hundred per centum upon the permanent duties now imposed by law, upon goods, wares and merchandise imported into the United States, shall be levied and collected upon all goods, wares and merchandise, which shall, from and after the passing of this act, be imported into the United States from any foreign port or place.

SEC. 2. *And be it further enacted,* That an addition of ten per centum shall be made to the several duties imposed by this act, in respect to all such goods, wares and merchandise, as shall, from and after the passing of this act, be imported in ships or vessels not of the United States.

SEC. 3. *And be it further enacted,* That on all ships or vessels belonging wholly or in part to the subjects of foreign powers, which shall be entered in the United States, or the territories thereof, there shall be paid an additional duty at the rate of one dollar and fifty cents per ton.

SEC. 4. *And be it further enacted,* That the additional duties laid by this act shall be levied and collected in the same manner, and under the same regulations and allowances, as to drawbacks, mode of security, and time of payment respectively, as are prescribed by law in relation to the duties now in force, on the articles on which the said additional duties are laid by this act.

SEC. 5. *And be it further enacted,* That this act shall continue in force so long as the United States shall be engaged in war with Great Britain, and until the expiration of one year after the conclusion of peace, and no longer: *Provided however,* that the additional duties laid by this act shall be collected on all such goods, wares and merchandise, as shall have been previously imported.

Approved, July 1, 1812.

Act of April 21, 1806, ch. 38, vol. 2, S. L. See p. 51, this vol.

Act of February 27, 1813, ch. 40, vol. 2, S. L. See p. 55, this vol.

The act continued in force.

1804, ch. 46, vol. 2, S. L., p. 48.

1810, ch. 5, vol. 2, S. L., p. 48.

1810, ch. 5, vol. 2, S. L., p. 48.

Vol. 2, p. 647, S. L.

Proviso.

Act of March 3, 1815, ch. 99 p. 56, this vol.

Act of April 27, 1816, ch. 107, vol. 3, S. L., p. 57, this vol.

Additional duty of 100 per cent on foreign goods.

Additional duty of 10 per cent on goods imported in foreign vessels.

Additional duty on tonnage.

Collection of duties.

Act of March 2, 1799, ch. 22, vol. 1, S. L.

Continuance of this act.

Proviso.

S. L., VOL. 2, CHAP. XXX.—*An act to impose a duty on the importation of iron wire.* February 25, 1813.

[Repealed.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That iron wire, which, from and after the passage of this act, shall be imported into the United States and the territories thereof, shall be subject to the same duty as is paid on the importation of iron, steel, or brass locks, hinges, hoes, anvils, and vices.

Act of March 3, 1815, ch. 76, vol. 3, S. L. See p. 56, this vol.

Act of February 5, 1816, ch. 10, S. L., vol. 3. See p. 56, this vol.

Duties upon iron wire.

Additional duty imposed on wire imported in vessels not of the United States.

How collected, &c.

SEC. 2. *And be it further enacted,* That an addition of ten per centum shall be made on the rate of duty hereby directed to be collected on the importation of iron wire as aforesaid, in ships or vessels not of the United States.

SEC. 3. *And be it further enacted,* That the duty laid by this act shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment, as the duties now in force on the articles herein before enumerated.

Approved, February 25, 1813.

S. L., VOL. 2, CHAP. XL.—*An act to continue in force, for a limited time, the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers."* February 27, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That so much of the act passed on the twenty-sixth day of March, one thousand eight hundred and four, entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, and which was continued in force for the time therein mentioned, by an act, entitled "An act to continue in force for a further time the first section of the act, entitled An act further to protect the commerce and seamen of the United States against the Barbary powers," passed on the thirty-first day of January, one thousand eight hundred and twelve, be, and the same is hereby continued in force until the first day of April, one thousand eight hundred and fourteen, and thence to the end of the next ensuing session of Congress: *Provided however,* That the additional duty laid by said section shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to the end of that session of Congress.

March 26, 1804, p. 48, this vol. First section of the act continued in force.

1812, ch. 18, vol. 2, S. L. See p. 54, this vol.

Proviso.

Approved, February 27, 1813.

S. L., VOL. 3, CHAP. XXV.—*An act laying duty on imported salt.*

July 29, 1813.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of January next (1814), a duty of twenty cents per pound shall be laid, imposed, and collected, upon all salt imported from any foreign port or place into the United States. In calculating the said duty, every fifty-six pounds of salt shall be computed as equal to one bushel.

Approved, July 29, 1813.

(NOTE.—See appendix, for act of Aug. 2, 1813.)



August 2, 1813.

S. L., VOL. 3, CHAP. XLIX.—*An act for reducing the duties payable on prize goods captured by the private armed vessels of the United States.*

Reduction of duties on prize goods.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on all goods, wares, and merchandise captured from the enemy, and made good and lawful prize of war, by any private armed ship or vessel of the United States, having a commission for making captures upon the enemy, or letters of marque and reprisal, and brought in to the United States or their territories, there shall be allowed a deduction of thirty-three and one third per cent. on the amount of duties at present imposed by law.*

Approved, August 2, 1813.

March 3, 1815.

S. L., VOL. 3, CHAP. LXXVII.—*An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise, imported into the United States, as imposes a discriminating duty on tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States.*

Act of January 7, 1824, ch. 4, vol. 4, S. L., and notes to the act.  
Act of February 5, 1816, ch. 10, vol. 3, S. L. See below.  
Repeal of certain parts of acts imposing discriminating duties.

Foreign nations only, who reciprocate, can enjoy such advantage.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty of tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States, be, and the same are hereby repealed, so far as the same respects the produce or manufacture of the nation to which such foreign ships or vessels may belong. Such repeal to take effect in favour of any foreign nation, whenever the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operate to the disadvantage of the United States, have been abolished.*

Approved, March 3, 1815.

February 5, 1816.

S. L., VOL. 3, CHAP. X.—*An act to continue in force the act entitled "An act for imposing additional duties upon all goods, wares, and merchandise, imported from any foreign port, or place, and for other purposes.*

Act of April 27, 1816, ch. 107, vol. 3, S. L. See p. 57, this vol.  
Additional duties imposed by a former act upon merchandise, goods, &c., to be continued until June.

Act of July 1, 1812, ch. 112, vol. 2 S. L. See p. 54, this vol.

Additional duty of 42 per cent after June 30, 1816.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the additional duties upon goods, wares, and merchandise, imported into the United States, and upon the tonnage of vessels, imposed by the act, entitled "An act for imposing additional duties upon all goods, wares, and merchandise, imported from any foreign port or place, and for other purposes," passed on the first day of July, in the year one thousand eight hundred and twelve, shall continue to be laid, levied, and collected, in the mode therein prescribed, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies for breaches of the law, as are now provided by law, until the thirtieth day of June next, any thing in the said act to the contrary thereof, in any wise notwithstanding.*

SEC. 2. *And be it further enacted, That from and after the said thirtieth day of June next, there shall be laid, levied and collected, in the manner and under the regulations and allowances now prescribed by law, for the collection and drawback of duties on foreign goods,*

wares, and merchandise, an additional duty of forty-two per cent. on the duties which shall then exist on foreign goods, wares and merchandise, until a new tariff of duties shall be established by law.

SEC. 3. *And be it further enacted*, That nothing in this act contained shall be so construed as to contravene any provision of any commercial treaty, or convention, concluded between the United States and any foreign power or state; nor so as to impair, or in any wise affect the provisions of the act, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels, and vessels of the United States, and between goods imported into the United States in foreign vessels and in vessels of the United States," passed on the third day of March in the year one thousand eight hundred and fifteen.

Approved, February 5, 1816.

This act not to be so construed as to affect or contravene any commercial treaty or stipulation with a foreign state.

Act of March 3, 1815, ch. 76, vol. 3, S. L. See p. 56, this vol.

S. L., VOL. 3, CHAP. XXII.—*An act concerning the convention to regulate the commerce between the territories of the United States and his Britannic Majesty.*

March 1, 1816.

*Be it enacted and declared by the Senate and House of Representatives of the United States of America, in Congress assembled*, That so much of any act as imposes a higher duty of tonnage, or of impost on vessels and articles imported in vessels of Great Britain, than on vessels and articles imported in vessels of the United States, contrary to the provisions of the convention between the United States and his Britannic majesty, the ratifications whereof were mutually exchanged the twenty-second day of December, one thousand eight hundred and fifteen, be, from and after the date of the ratification of the said convention, and during the continuance thereof, deemed and taken to be of no force or effect.

Approved, March 1, 1816.

Act imposing higher duties on articles imported in British vessels no longer in force.

S. L., VOL. 3, CHAP. CVII.—*An act to regulate the duties on imports and tonnage.*

April 27, 1816.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the thirtieth day of June, one thousand eight hundred and sixteen, the duties heretofore laid by law, on goods, wares and merchandise, imported into the United States, shall cease and determine, and there shall be levied, and collected, and paid, the several duties hereinafter mentioned, that is to say:

*First.* A duty of seven and a half per centum ad valorem, on all dyeing drugs and materials for composing dyes, not subject to other rates of duty; gum arabic, gum senegal, saltpetre; jewelry, gold, silver, and other watches, and parts of watches; gold and silver lace, embroidery and epaulettes; precious stones and pearls of all kinds, set or not set; bristol stones or paste work, and all articles composed wholly or chiefly of gold, silver, pearl and precious stones; and laces, lace veils, lace shawls, or shades, of thread or silk.

*Second.* A duty of fifteen per centum ad valorem on gold leaf, and on all articles not free, and not subject to any other rate of duty.

*Third.* A duty of twenty per centum ad valorem on hempen cloth or sail cloth, (except Russian and German linens, Russia and Holland duck) stockings, of wool or cotton; printing types; all articles manufactured from brass, copper, iron, steel, pewter, lead or tin, or of

Act of April 30, 1816, ch. 172.

Act of March 3, 1817, ch. 51.

Act of April 20, 1818, ch. 103.

Act of April 20, 1818, ch. 98.

Act of March 3, 1819, ch. 75.

Act of April 18, 1820, ch. 44.

Act of May 15, 1820, ch. 126.

Time fixed for the abolition of the present duties upon goods, wares, and merchandise imported into the United States.

Substitution of other ad valorem and specific duties.

Ad valorem and  
specific duties.

which these metals, or either of them, is the material of chief value; brass wire, cutlery, pins, needles, buttons, button moulds and buckles of all kinds; gilt, plated and japanned wares of all kinds: cannon, muskets, fire arms and side arms; Prussian blue, china ware, earthen ware, stone ware, porcelain and glass manufactures, other than window glass and black glass quart bottles.

*Fourth.<sup>a</sup>* A duty of twenty-five per centum ad valorem, on woollen manufactures of all descriptions, or of which wool is the material of chief value, excepting blankets, woollen rugs and worsted or stuff goods, shall be levied, collected and paid, from and after the thirtieth day of June next, until the thirtieth day of June, one thousand eight hundred and nineteen, and after that day, twenty per centum on the said articles; and on cotton manufactures of all descriptions, or of which cotton is the material of chief value, and on cotton twist, yarn or thread, as follows, viz: for three years next ensuing the thirtieth day of June next, a duty of twenty-five per centum ad valorem; and after the expiration of the three years aforesaid, a duty of twenty per centum ad valorem: *Provided*, That all cotton cloths, or cloths of which cotton is the material of chief value, (excepting nankeens, imported directly from China) the original cost of which at the place whence imported, with the addition of twenty per centum, if imported from the cape of Good Hope, or from places beyond it, and of ten per cent. if imported from any other place, shall be less than twenty-five cents per square yard, shall, with such addition, be taken and deemed to have cost twenty-five cents per square yard, and shall be charged with duty accordingly: *Provided also*, that all unbleached and uncoloured cotton twist, yarn or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly; and all bleached or coloured yarn, the original cost of which shall have been less than seventy-five cents per pound, shall be taken and deemed to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *And provided further*, that cotton piece goods imported in ships or vessels of the United States which shall have sailed from the United States before the passage of this act, and shall arrive therein between the thirtieth day of June, one thousand eight hundred and sixteen, and the first day of June, one thousand eight hundred and seventeen, the original cost of which cotton piece goods, at the place whence imported, shall have been less than twenty-five cents per square yard, shall be admitted to entry, subject only to a duty of thirty-three and a third per centum on the cost of the said cotton piece goods in India, and on the usual addition of twenty per centum on that cost.

*Fifth.* A duty of thirty per centum ad valorem on umbrellas, parasols, of whatever materials made, and sticks or frames for umbrellas or parasols; bonnets and caps for women, fans, feather ornaments for head-dresses, artificial flowers, millinery of all sorts; hats or caps of wool, fur, leather, chip, straw or silk; cosmetics, washes, balsams, perfumes; painted floor cloths; mats, of grass or flags; salad oil, pickles, capers, olives, mustard, comfits or sweetmeats, preserved in sugar or brandy, wafers, cabinet wares, and all manufactures of wood; carriages of all descriptions, and parts thereof; leather, and all manufactures of leather, or of which leather is the material of chief value; saddles, bridles, harness; paper of every description, paste-board, paper hangings, blank books, parchment, vellum; brushes, canes, walking sticks, whips; and clothing ready made. And in all cases where an ad valorem duty shall be charged, it shall be calculated

<sup>a</sup> By act of April 20, 1818, the fourth paragraph of section one, of this act, was continued in force until June 30, 1826. See vol. 3, S. L., p. 461.

on the net cost of the article, at the place whence imported (exclusive of packages, commissions and all charges) with the usual addition established by law, of twenty per cent. on all merchandise, imported from places beyond the cape of Good Hope, and of ten per centum on articles imported from all other places.

Ad valorem and  
specific duties.

*Sixth.* The following duties, severally and specifically: on ale, beer and porter, in bottles, fifteen cents per gallon; on ale, beer and porter, imported otherwise than in bottles, ten cents per gallon; on alum, one dollar per hundred weight; on almonds, three cents per pound; on black glass quart bottles, one hundred and forty-four cents per groce; on boots, one dollar and fifty cents per pair; on bristles, three cents per pound; on playing cards, thirty cents per pack; on tarred cables and cordage, three cents per pound; on untarred cordage, yarns, twine, packthread, and seines, four cents per pound; on tallow candles, three cents per pound; on wax and spermaceti candles, six cents per pound; on Chinese cassia, six cents per pound; on cinnamon, twenty-five cents per pound; on cloves, twenty-five cents per pound; on cheese, nine cents per pound; on chocolate, three cents per pound; on cocoa, two cents per pound; on coal, five cents per heaped bushel; on copperas, one dollar per hundred weight; on copper rods, bolts, spikes or nails, and composition rods, bolts, spikes or nails, four cents per pound; on coffee, five cents per pound; on cotton, three cents per pound; on currants, three cents per pound; on figs, three cents per pound; on foreign caught fish, one dollar per quintal; on mackerel, one dollar and fifty cents per barrel; on salmon, two dollars per barrel, and on all other pickled fish, one dollar per barrel; on window glass, not above eight inches by ten inches in size, two dollars and fifty cents per hundred square feet; on the same, not above ten inches by twelve inches in size, two dollars and seventy-five cents per hundred square feet; on the same, if above ten inches by twelve inches in size, three dollars and twenty-five cents per hundred square feet; on glue, five cents per pound; on gunpowder, eight cents per pound; on hemp, one dollar and fifty cents per hundred weight; on iron or steel wire not exceeding number eighteen, five cents per pound, and over number eighteen, nine cents per pound; on iron, in bars and bolts, excepting iron manufactured by rolling, forty-five cents per hundred weight; on iron in sheets, rods and hoops, two dollars and fifty cents per hundred weight, and in bars or bolts, when manufactured by rolling, and on anchors, one dollar and fifty cents per hundred weight; on indigo, fifteen cents per pound; on lead, in pigs, bars or sheets, one cent per pound; on shot manufactured of lead, two cents per pound; on red and white lead, dry or ground in oil, three cents per pound; on mace, one dollar per pound; on molasses, five cents per gallon; on nails, three cents per pound; on nutmegs, sixty cents per pound; on pepper, eight cents per pound; on pimento, six cents per pound; on plums, and prunes, three cents per pound; on muscatel raisins, and raisins in jars and boxes, three cents per pound; on all other raisins, two cents per pound; on salt, twenty cents per bushel of fifty-six pounds; on ochre, dry, one cent per pound, in oil, one and a half cents per pound; on steel, one dollar per hundred weight; on segars, two dollars and fifty cents per thousand; on spirits, from grain of first proof, forty-two cents per gallon; of second proof, forty-five cents per gallon; of third proof, forty-eight cents per gallon; of fourth proof, fifty-two cents per gallon; of fifth proof, sixty cents per gallon; above fifth proof, seventy-five cents per gallon; on spirits from other materials than grain, of first and second proof, thirty-eight cents per gallon; of third proof, forty-two cents per gallon; of fourth proof, forty-eight cents per gallon; of fifth proof, fifty-seven cents per gallon; above fifth proof, seventy cents per gallon; on shoes, and slippers of silk, thirty cents per pair; on shoes, and slippers of leather, twenty-five cents per pair;

Ad valorem and  
specific duties.

on shoes and slippers for children, fifteen cents per pair; on spikes, two cents per pound; on soap, three cents per pound; on brown sugar, three cents per pound; on white clayed or powdered sugar, four cents per pound; on lump sugar, ten cents per pound; on loaf sugar and on sugar candy, twelve cents per pound;<sup>a</sup> on snuff, twelve cents per pound; on tallow, one cent per pound; on tea, from China, in ships or vessels of the United States, as follows, viz. bohea, twelve cents per pound; souchong and other black, twenty-five cents per pound; imperial, gunpowder, and gomee, fifty cents per pound; hyson and young hyson, forty cents per pound; hyson skin and other green, twenty-eight cents per pound; on teas, from any other place, or in any other than ships or vessels of the United States, as follows, viz. bohea, fourteen cents per pound; souchong and other black, thirty-four cents per pound; imperial, gunpowder and gomee, sixty-eight cents per pound; hyson and young hyson, fifty-six cents per pound; hyson skin and other green, thirty-eight cents per pound; on manufactured tobacco, other than snuff and segars, ten cents per pound; on whiting and Paris white, one cent per pound; on wine, as follows, viz. on Madeira, Burgundy, Champaign, Rhenish and Tokay, one dollar per gallon; on Sherry and St. Lucar, sixty cents per gallon; on other wine, not enumerated, when imported in bottles or cases, seventy cents per gallon; on Lisbon, Oporto and other wines of Portugal, and on those of Sicily, fifty cents per gallon; on Teneriffe, Fayal, and other wines of the western islands, forty cents per gallon; on all other wines when imported otherwise than in cases and bottles, twenty-five cents per gallon; on Russia duck, (not exceeding fifty-two archeens each piece,) two dollars; on ravens duck, (not exceeding fifty-two archeens each piece,) one dollar and twenty-five cents; on Holland duck, (not exceeding fifty-two archeens each piece,) two dollars and fifty cents; on spermaceti oil of foreign fishing, twenty-five cents per gallon; on whale and other fish oil, of foreign fishing, fifteen cents per gallon; and on olive oil in casks, at twenty-five cents per gallon.

Specific duties.

Articles exempt  
from duties.

SEC. 2. *And be it further enacted*, That the following articles shall be imported into the United States free of duties; that is to say, all articles imported for the use of the United States; philosophical apparatus, instruments, books, maps, charts, statues, busts, casts, paintings, drawings, engravings, specimens of sculpture, cabinets of coins, gems, medals, and all other collections of antiquities, statuary, modelling, painting, drawing, etching or engraving, specially imported by order and for the use of any society incorporated for philosophical or literary purposes, or for the encouragement of the fine arts, or by order, and for the use of any seminary of learning; specimens in natural history, mineralogy, botany, and anatomical preparations, models of machinery and other inventions, plants and trees; wearing apparel and other personal baggage in actual use, and the implements or tools of trade of persons arriving in the United States; regulus of antimony, bark of the cork tree, unmanufactured; animals imported for breed; burr stones, unwrought; gold coin, silver coin, and bullion;

<sup>a</sup> The revenue or tariff act of 1816, ch. 107, lays a duty on "loaf sugar," of twelve cents a pound. Held that the words "loaf sugar," must be understood according to their general meaning in trade and commerce, and buying and selling; and if upon evidence it appeared that loaf sugar meant sugar in loaves, then crushed loaf sugar was not loaf sugar within the act. (The United States v. Ebenezer Breed and others, 1 Sumner's C. C. R., 159.)

To constitute an evasion of a revenue act, which shall be deemed, in point of law, a fraudulent evasion, it is not sufficient that the party introduces another article perfectly lawful, which defeats the policy contemplated by the act, or which supersedes or diminishes the use of the article taxed by the act. (There must be substantially an introduction of the very thing taxed, under a false denomination or cover, with the intent to evade or defraud the act. *Ibid.*, 166.)

clay; unwrought copper, imported in any shape for the use of the mint; copper and brass, in pigs, bars, or plates, suited to the sheathing of ships; old copper and brass, and old pewter, fit only to be re-manufactured; tin, in pigs or bars; furs, undressed, of all kinds; raw hides and skins; lapis calaminaris; plaster of Paris; rags of any kind of cloth; sulphur or brimstone; barilla; Brazil wood, brazilletto, red wood, camwood, fustic, logwood, Nicaragua, and other dye woods; wood, unmanufactured, of any kind; zinc, teutenague or spelter.

SEC. 3. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all goods, wares, and merchandise, on the importation of which in American or foreign vessels a specific discrimination has not been herein already made, which, after the said thirtieth day of June, one thousand eight hundred and sixteen, shall be imported, in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares and merchandise, imported in ships or vessels of the United States.

SEC. 4. *And be it further enacted*, That there shall be allowed a drawback of the duties, by this act imposed, on goods, wares, and merchandise imported into the United States, upon the exportation thereof within the time, and in the manner prescribed by the existing laws, subject to the following provisions, that is to say: that there shall not be an allowance of the drawback of duties in the case of goods imported in foreign vessels from any of the dominions, colonies or possessions of any foreign power, to and with which the vessels of the United States are not permitted to go and trade; that there shall not be an allowance of the drawback of duties for the amount of the additional duties by this act imposed on goods imported in vessels not of the United States; that there shall not be an allowance of the drawback in case of foreign dried and pickled fish, and other salted provisions, fish oil, or playing cards; that there shall be deducted and retained from the amount of the duties on goods exported, with the benefit of drawback, (other than spirits) two and a half per centum; and that there shall be retained in the case of spirits exported with the benefit of drawback, two cents per gallon upon the quantity of spirits, and also three per centum on the amount of duties payable on the importation thereof. But, nevertheless, the provisions of this act shall not be deemed in any wise to impair any rights and privileges, which have been or may be acquired by any foreign nation, under the laws and treaties of the United States, upon the subject of exporting goods from the United States, with the benefit of a drawback of the duties payable upon the importation thereof.

Regulations as to drawback.

SEC. 5. *And be it further enacted*, That after the thirtieth day of June next, in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed from the date of the entry, for giving the exportation bonds for the same: *Provided*, That the exporter shall, in every other particular, comply [with] the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Time allowed for giving exportation bonds.

SEC. 6. *And be it further enacted*, That the duty on the tonnage of vessels, and the bounties, advances, and drawbacks in the case of exporting pickled fish, of the fisheries of the United States, in the case of American vessels employed in the fisheries, and in the case of exporting sugar, refined within the United States, shall be and continue the same as the existing law provides. *Provided always*,

Duties on tonnage, &c., to remain as they are.

Proviso.

That this provision shall not be deemed in any wise to impair any rights and privileges, which have been, or may be acquired by any foreign nation, under the laws and treaties of the United States, relative to the duty of tonnage on vessels.

Provisions of existing laws adopted with respect to this.

SEC. 7. *And be it further enacted*, That the existing laws shall extend to, and be in force for the collection of the duties imposed by this act, on goods, wares, and merchandise, imported into the United States; and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures; and for the allowance of the drawbacks and bounties by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter and thing, in the existing laws contained, had been inserted in, and re-enacted by this act. And that all acts, and parts of acts, which are contrary to this act, and no more, shall be, and the same are hereby repealed.

Parts of former laws also to apply.

Discriminating duties.

Act of March 3, 1815, ch. 76. See p. 56, this vol.

SEC. 8. *And be it further enacted*, That the act passed the third day of March, one thousand eight hundred and fifteen, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States," shall apply and be in full force as to the discriminating duties established by this act on the tonnage of foreign vessels, and the goods, wares, and merchandise therein imported.

Approved, April 27, 1816.

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January 14, 1817. S. L., VOL. 3, CHAP. III.—*An act supplementary to an act to regulate the duties on imports and tonnage.*

Tonnage duties to be the same as by the act of July 20, 1790, ch. 30, vol. 1, S. L., except, &c.

Act of April 27, 1816, ch. 107. See p. 57, this vol.  
Act of March 3, 1817, ch. 109. See note p. 63, this vol.

Proviso: as to treaty rights, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the tonnage duties to be paid by ships or vessels which shall be entered in the United States, excepting only such foreign ships or vessels as shall be entered from any foreign port or place to or with which vessels of the United States are not ordinarily permitted to go and trade, shall be the same as are provided by the act, entitled "An act imposing duties on the tonnage of ships or vessels," passed on the twentieth day of July, in the year of our Lord one thousand seven hundred and ninety: *Provided always*, That nothing in this act contained shall be deemed in any wise to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels.

Two dollars per ton on vessels from ports, where, &c.

SEC. 2. *And be it further enacted*, That on all foreign ships or vessels, which shall be entered in the United States before the thirtieth day of June next, from any foreign port or place, to and with which vessels of the United States are not ordinarily permitted to go and trade, there shall be paid a duty at the rate of two dollars per ton. And the duties provided by this act shall be levied and collected in the same manner and under the same regulations as are prescribed by law in relation to the duties upon tonnage now in force.

The duties to be collected as prescribed by law.

Approved January 14, 1817.



S. L., VOL. 3, CHAP. LI.—*An act supplementary to "An act to regulate the duties on imports and tonnage."*

March 3, 1817.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in all cases where an ad valorem duty shall be charged, it shall be calculated on the net cost of the article at the place whence imported, (exclusive of packages, commissions, charges of transportation, export duty, and all other charges,) with the usual addition, established by law, of twenty per cent. on all merchandise imported from places beyond the Cape of Good Hope, and of ten per cent. on articles imported from all other places.*

Approved, March 3, 1817.

Act of July 20, 1790, ch. 30, vcl. 1, S. L.  
Act of April 27, 1816, ch. 107. See p. 57, this vol.  
Act of January 14, 1817, ch. 3. See p. 62, this vol.  
Ad valorem duty to be on the net cost of the article whence imported.

NOTE.

March 3, 1817.

S. L., VOL. 3, SEC. 4. *And be it further enacted, That when any goods, wares, or merchandise, shall hereafter be imported from the province of Lower Canada into the United States, in any steamboat on Lake Champlain, and the said goods, wares, and merchandise, shall have been duly entered, the duties thereon paid, or secured, at the office of the collector of any district adjoining Lake Champlain, it shall be lawful to land such goods, wares, or merchandise, in the same, or any other, district adjoining said Lake Champlain, any law to the contrary notwithstanding.*

As to landing goods brought in steamboats from Canada on Lake Champlain.

S. L., VOL. 3, p. 369. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That on all foreign ships or vessels which shall be entered in the United States, after the thirtieth day of June next, from any foreign port or place, to and with which vessels of the United States are not [ordinarily] permitted to enter and trade, there shall be paid a duty [at] the rate of two dollars per ton, to be levied and collected in the same manner, and under the same regulations, as are prescribed by law in relation to the duties upon tonnage now in force.*

Approved, March 3, 1817.

March 3, 1817.

Act of January 14, 1817, ch. 3.  
Two dollars per ton on foreign vessels from foreign ports with which vessels of the United States are not permitted to enter and trade.

STAT. L., VOL. 3, CHAP. LXXIX.—*An act supplementary to an act entitled "An act to regulate the collection of duties on imports and tonnage," passed the second day of March, one thousand seven hundred and ninety-nine.*

April 20, 1818.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the passage of this act, no goods, wares, or merchandise, imported into the United States, and subject to an ad valorem duty, shall be admitted to entry with the collector of the district into which the same are brought, unless the owner, consignee, or other importer of such goods, wares, or merchandise, shall produce to such collector the original invoice thereof; but the same shall be deposited and remain in the public warehouse, at the expense and risk of the owner of such goods, wares, or merchandise, until such invoice be produced: *Provided, however,* That in all cases where such goods, wares, or merchandise shall have been imported from a port or place on this side the Cape of Good Hope, if such invoice or invoices be not produced in six months, and from the Cape of Good Hope, or any port or place beyond the same, within nine months, from the time of such importation, then the said goods, wares, or merchandise, shall be appraised and the duties estimated thereon, in the manner hereinafter directed: *And provided always,* That this prohibition shall not extend to such goods, wares, or merchandise, as shall have been taken from a wreck.*

Act of March 2, 1799, ch. 22, vol. 1, S. L.

Act of April 18, 1820, ch. 44, vol. 3, S. L.  
Act of March 1, 1823, ch. 20, vol. 3, S. L.  
Imported goods subject to ad valorem duty, &c., not to be admitted to entry unless the owner, &c., produces the original invoice to the collector.

The goods to remain in the public warehouse, &c.  
Proviso.

Proviso.

SEC. 2. *And be it further enacted, That the Secretary of the Treasury be, and is hereby, authorized and empowered, if, in his judgment, the circumstances under which such goods, wares, or merchandise, shall have been imported, or any other circumstances connected therewith, render it expedient, to direct the collector in whose district such goods, wares, or merchandise, may be, to admit the same to entry, on an appraisement duly made thereof in the manner hereinafter pre-*

The Secretary of the Treasury, if he deems it expedient, may direct the collector to admit the goods to entry on appraisement, &c.

Providso.

scribed: *Provided*, The owner, agent, consignee, or importer, of such goods, wares, or merchandise, shall first give bond, with sufficient sureties, to the United States, to produce to such collector the invoice of such goods, wares, or merchandise, within eight months, if the same were imported from any port or place on this side the Cape of Good Hope, and within fifteen months, if from the Cape of Good Hope, or port or place beyond the same, and to pay any amount of duty to which it shall appear, by such invoice, the said goods, wares, or merchandise, were subject, over and above the amount of duties estimated on the said appraisement.

The person making entry of goods subject to ad valorem duty to declare the owner.

SEC. 3. *And be it further enacted*, That, when an entry shall be made with any collector of any goods, wares, or merchandise imported into the United States, and subject to an ad valorem duty, the person making such entry shall, if he be owner of such goods, wares, or merchandise, declare the same on oath, and if he be not the owner, shall declare on oath the name and residence of the owner of such goods, wares, or merchandise.

The ad valorem rates of duty, how estimated.

SEC. 4. *And be it further enacted*, That the ad valorem rates of duty upon goods, wares, and merchandise, shall be estimated by adding twenty per cent. to the actual cost thereof, if imported from the Cape of Good Hope, or from any island, port, or place, beyond the same, and ten per cent. on the actual cost thereof, if imported from any other place or country, including all charges, except commissions, outside packages, and insurance.

The owner, &c., of goods subject to an ad valorem duty to declare on oath that the invoice exhibits the true value, &c.

SEC. 5. *And be it further enacted*, That, in addition to the oath now required by law to be taken by any owner, consignee, agent, or importer, on the entry of any goods, wares, or merchandise, imported into the United States, such owner, consignee, agent, or importer, shall, on the entry of any goods, wares, or merchandise so imported, and subject to an ad valorem duty, declare on oath, that the invoice produced by him exhibits the true value of such goods, wares, or merchandise, in their actual state of manufacture, at the place from which the same were imported.

When goods subject to an ad valorem duty are consigned to a person to be entered, &c., they shall remain in the public warehouse, &c.

SEC. 6. *And be it further enacted*, That, when goods, wares, or merchandise, imported into the United States, subject to an ad valorem duty, shall be consigned to any person to be entered by him, and to be delivered to order, or to any other person, such goods, wares, or merchandise, shall be deposited and remain in the public warehouse, at the expense and risk of the owner, until the person authorized to receive them shall appear and make the additional oath required by the fifth section of this act, or (if such person shall not reside at the place of such importation) until the invoice of such goods, wares, and merchandise, accompanied by a notarial act of his having taken the said oath, shall be produced to the collector in whose district such goods, wares, or merchandise, may be: *Provided*, That, if the provisions of this section shall not be complied with in four months from the time of the importation of such goods, wares, or merchandise, the same shall be subject to the appraisement required by this act.

If the oath is not made or produced within four months, the goods are to be appraised.

Imported goods subject to ad valorem duty, reshipped and transported coastwise, &c., to be produced, &c.

SEC. 7. *And be it further enacted*, That when goods, wares, or merchandise, imported, and subject to duty as aforesaid, shall be reshipped and transported coastwise, from one district to another, in the packages in which the same were imported, an invoice, or a copy of such invoice, verified by the additional oath required by the fifth section of this act, and certified under the official seal of the collector with whom the entry on the importation of such goods, wares, or merchandise, was made, shall be produced at the port to which the same shall be transported, and the same inspection of such goods, wares, or merchandise, shall be made, as if they had been brought direct from a foreign port or place; and if the invoice, verified as aforesaid, shall not be so produced, such goods, wares, or merchandise, shall be deposited and re-

If the invoice and oath are not produced.

main in the public warehouse, at the expense and risk of the owner thereof, until the invoice, verified and certified in the manner above required, shall be produced; and goods, wares, or merchandise, imported, and subject to duty as aforesaid, may be transported coastwise, to one or more districts within the United States.

Goods subject to ad valorem duty may be transported coastwise.

SEC. 8. *And be it further enacted*, That any goods, wares, or merchandise, imported and subject to duty as aforesaid, and belonging to a person or persons residing, and, at the time of such importation, being out of the United States, shall not be admitted to entry, after six months from the passage of this act, if imported from a port or place on this side the Cape of Good Hope, or, after fifteen months from the passage thereof, if imported from the Cape of Good Hope or any port beyond the same, unless the invoice of such goods, wares, or merchandise, shall be verified in the manner required by the fifth section of this act, before the consul of the United States at the port at which the said goods, wares, or merchandise, were shipped, or before a consul of the United States in the country in which the said port may be; and such owner or owners shall further declare on oath, whether he or they are the manufacturers, in whole, or in part, of such goods, wares, or merchandise, or are concerned, directly or indirectly, in the profits of any art or trade by which they have been brought to their present state of manufacture; and, if so, he or they shall further swear, that the prices charged in the aforesaid invoice are the current value of the same at the place of manufacture, and such as he or they would have received if the same had been there sold in the usual course of trade: *Provided*, That if there be no consul of the United States in the country from whence the shipment of such goods, wares, or merchandise, is made, the oath hereby required shall be made before a notary public, or other officer duly authorized to administer oaths, whose official character shall be certified by a consul of a nation at that time in amity with the United States, if there be one in such country.

Imported goods subject to ad valorem duty, belonging to nonresidents, must be accompanied by an invoice, &c.

The owner to declare on oath whether he is the manufacturer, &c.

Proviso.

SEC. 9. *And be it further enacted*, That, for the appraisement of goods, wares, or merchandise, required by this act, or by any other act concerning imports and tonnage, the President of the United States, by and with the advice and consent of the Senate, shall appoint, in each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans, two persons well qualified to perform that duty, on the part of the United States, who, before they enter thereon, shall severally make oath diligently and faithfully to inspect and examine such goods, wares, or merchandise, as the collector may direct, and truly to report, to the best of their knowledge and belief, the true value thereof when purchased, at the place or places from whence the same were imported; and, when any appraisement is to be made in the said principal ports, the two appraisers so appointed therein, together with a respectable resident merchant, chosen by the party in interest, and sworn in like manner, to examine and report, shall make such appraisement, the said merchant having also made oath that he has no direct or indirect interest in the case; but when any appraisement is to be made in ports other than those above named, two respectable resident merchants, selected by the collector, together with a respectable resident merchant, chosen by the party in interest, who shall have severally taken the oaths required by this section, shall be the appraisers: *Provided*, That in any case where the party in interest shall decline or neglect to choose a respectable resident merchant to join in such appraisement, the collector shall make the selection necessary to the due execution of this act, and the appraisement so made by them, or a majority of them, shall be valid and effectual in law; and the Secretary of the Treasury shall have authority to direct the appraisers for any collection district to attend in any other district for the purpose of appraising any goods, wares, or merchan-

Two persons in the ports of Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans to be appointed.

Appraisement to be made by the appraisers and a resident merchant.

Appraisements in other ports.

Proviso.

The President may appoint in the recess of the Senate, &c.

Merchants chosen to make appraisement declining or neglecting to assist subject to a fine of fifty dollars, &c.

Whenever the collector suspects that imported goods subject to ad valorem duty have been invoiced below the true value, &c., he shall direct them to be appraised.

The appraised to be considered the true value where it exceeds the invoice value by less than 25 per cent, &c.

Goods subject to ad valorem duty belonging to non-residents.

Division of forfeitures.

Act of March 2, 1799, ch. 22, S. L.

Goods taken from a wreck to be appraised.

dise, imported therein; and for such service they shall, respectively, receive at the rate of five dollars a day whilst engaged therein, and at the rate of five dollars for every twenty-five miles in going to, and returning from, such district; which shall form no part of the salary provided for by this act. And the President of the United States is hereby authorized, in the recess of the Senate, to appoint the appraisers of the said ports, which appointment shall continue in force until the end of the next session of Congress.

SEC. 10. *And be it further enacted*, That any merchant who shall be chosen by the collector, or by the party in interest, to make any appraisement required under this act, or under any other act respecting imports and tonnage, and who shall, after due notice of such choice has been given, decline or neglect to assist at such appraisement, shall be subject to a fine of not more than fifty dollars, and to the costs of prosecution in any court of the United States having cognisance of the same.

SEC. 11. *And be it further enacted*, That whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares, or merchandise, subject to an ad valorem duty, and imported into his district, have been invoiced below the true value of such goods, wares, or merchandise, in their actual state of manufacture, at the place from which they were imported, such collector shall direct the same to be appraised in the manner prescribed by the ninth section of this act; and if the value at which the same shall be appraised shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices according to law, there shall be added fifty per cent. on the appraised value; on which aggregate amount the duties on such goods, wares, or merchandise, shall be estimated.

SEC. 12. *And be it further enacted*, That in all cases where the appraised value of any goods, wares, or merchandise, appraised under this, or any other act concerning imports and tonnage, shall exceed, by less than twenty-five per centum, the invoice value thereof, such appraised value shall be considered the true value of such goods, wares, or merchandise, upon which the duty is to be estimated, with the addition of such per centum as is by law required; but in all cases where the appraised value shall be less than the invoice value, the duty shall be charged on the invoice value in the same manner as if no appraisement had been made.

SEC. 13. *And be it further enacted*, That any goods, wares, or merchandise, subject to an ad valorem duty, and belonging to a person or persons, residing, and at the time of the importation thereof, being out of the United States, and which shall be imported in the United States, but, for want of the verification required by the eighth section of this act, not admitted to entry, shall be subject to the same appraisement, and to the same addition to the appraised value, as are prescribed by the eleventh section of this act, in the case of fraudulent invoices.

SEC. 14. *And be it further enacted*, That one-half of the duty accruing on the additional fifty per centum, which may be imposed on any goods, wares, or merchandise, in virtue of the eleventh section of this act, shall be divided among the custom-house officers of the port in which such goods, wares, or merchandise, may be, in the manner prescribed by the act, entitled "An act to regulate the [collection of the] duties on imports and tonnage," passed on the second of March, one thousand seven hundred and ninety-nine.

SEC. 15. *And be it further enacted*, That before any goods, wares, or merchandise, which may be taken from any wreck, shall be admitted to entry, the same shall be appraised in the manner pre-

scribed by the ninth section of this act; and the same proceedings shall also be had, where a reduction of duties shall be claimed, on account of damage which any goods, wares, or merchandise, imported into the United States, shall have sustained in the course of the voyage.

Goods damaged on the voyage.

SEC. 16. *And be it further enacted*, That the expenses of appraisements made under this act shall, in all cases, be borne by the owner or owners of the goods, wares, or merchandise, appraised, except when the appraisement ordered under the eleventh section shall not exceed the invoice value of such goods, wares, or merchandise, and where it shall be made on goods damaged by the voyage; and except, also, when the goods, wares, or merchandise, appraised, shall have been taken from a wreck.

Expenses of appraisement to be borne by owners, except, &c.

Exception.

SEC. 17. *And be it further enacted*, That each of the appraisers who may be appointed under the ninth section of this act, in the several ports therein named, excepting New York, shall receive, as a compensation for his services, one thousand five hundred dollars per annum, and the appraisers for the port of New York shall receive each two thousand dollars per annum; and the merchants who may act as appraisers under this act shall receive for their services, while employed on that duty, a compensation of five dollars per diem; and the said sum of five dollars per diem, for each of the appraisers (whether official appraisers or selected merchants) shall be paid to the collector, by the owner or agent of the goods, wares, or merchandise, appraised by them, respectively, in all cases where such owner or agent may be liable to the expense of appraisement, before the delivery of such goods, wares, or merchandise, by the collector. The sums so received shall be forthwith paid by such collector to the appraisers, and the amount so paid to the official appraisers shall be in part satisfaction of their salary.

Compensation of appraisers.

Collectors to pay appraisers the amount to official appraisers in part of salary.

SEC. 18. *And be it further enacted*, That for every verification made under this act, before a consul of the United States, such consul shall be entitled to demand and receive, from the person making the same, a fee of two dollars.

Two dollars to a consul for every verification.

SEC. 19. *And be it further enacted*, That when any goods, wares, or merchandise, shall be admitted to entry upon invoice, the collector of the port in which the same are entered shall certify such invoice under his official seal; and no other evidence of the value of such goods, wares, or merchandise, shall be admitted on the part of the owner or owners thereof, in any court of the United States, except in corroboration of such invoice.

The collector to certify invoice, and no other to be admitted in evidence.

SEC. 20. *And be it further enacted*, That any person or persons, who shall counterfeit any certificate or attestation made in pursuance of this act, or use such certificate or attestation, knowing the same to be counterfeit, shall, upon conviction thereof before any court of the United States having cognisance of the same, be adjudged guilty of felony, and be fined in a sum not exceeding ten thousand dollars, and imprisoned for a term not exceeding three years.

Persons counterfeiting certificates, &c.

SEC. 21. *And be it further enacted*, That no discount shall be allowed on any goods, wares, or merchandise, subject to ad valorem duty, admitted to entry, unless the importer shall expressly state, on oath or affirmation, that such discount has been actually and bona fide allowed to the owner or owners of such goods, wares, or merchandise, in the payment made for the same.

No discount on goods unless the duty has been actually paid.

SEC. 22. *And be it further enacted*, That the collectors of the customs shall be required to cause at least one package out of every invoice, and one package at least out of every fifty packages, of every invoice of goods, wares, or merchandise, imported into their respective districts, to be opened and examined, and if the same be found not to correspond with the invoice thereof, or to be falsely charged in such

One package of every invoice, and one out of every fifty packages of goods to be examined.

invoice, a full inspection of all such goods, wares, or merchandise, as may be included in the same entry, shall be made; and if any package is found to contain any article not described in the invoice, the whole package shall be forfeited, and in case such goods, wares, or merchandise, shall be subject to an ad valorem duty, the same proceedings shall be had, and the same penalties shall be incurred, as are provided in the eleventh section of this act: *Provided*, That nothing herein contained shall save from forfeiture any package having in it any article not described in the invoice.

Proviso.

A bond executed by one partner in trade to bind the whole firm, if in its name.

SEC. 23. *And be it further enacted*, That any bond to the United States, entered into for the payment of duties by a merchant belonging to a firm, in the name of such firm, shall equally bind the partner or partners in trade, of the person or persons by whom such bond shall have been executed.

Twenty days allowed for giving the exportation bond.

SEC. 24. *And be it further enacted*, That in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed from the date of the clearance of the ship or vessel in which the same shall be laden, for giving the exportation bonds for the same: *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Proviso.

Drawback.

Penalties and forfeitures.

SEC. 25. *And be it further enacted*, That all penalties and forfeitures incurred by force of this act, shall be sued for, recovered, distributed, and accounted for, in the manner prescribed by the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed on the second day of March, one thousand seven hundred and ninety-nine, and may be mitigated or remitted, in the manner prescribed by the act, entitled, "An act to provide for mitigating or remitting the forfeitures, penalties and disabilities, accruing in certain cases therein mentioned," passed on the third day of March, one thousand seven hundred and ninety-seven.

Act of March 2, 1799, ch. 22, vol. 1, S. L.

And may be mitigated, &c., as prescribed by the act of March 3, 1797, ch. 13, vol. 1, S. L.

SEC. 26. *And be it further enacted*, That this act shall continue in force for the term of two years from and after the passing thereof.

Approved, April 20, 1818.

April 20, 1818.

S. L., VOL. 3, CHAP. XCVIII.—*An Act to increase the duties on certain manufactured articles imported into the United States.*

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That, from and after the thirtieth day of June, one thousand eight hundred and eighteen, the duties now in force upon the articles hereinafter enumerated and described, at their importation into the United States, shall cease; and that, in lieu thereof, there shall be thenceforth laid, levied, and collected, upon the said articles, at their importation, the several and respective rates or duties following, that is to say: on articles manufactured from copper, or of which copper is the material of chief value, twenty-five per centum ad valorem; on silver-plated saddlery, coach and harness furniture, twenty-five per centum ad valorem; on cut glass, thirty per centum ad valorem: on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents on every thousand thereof; and on tacks, brads, and sprigs, exceeding sixteen ounces to the thousand, the same duty as on nails; brown Russia sheetings, not exceeding fifty-two archines in each piece, one dollar and sixty cents per piece; white Russia sheetings, not exceeding fifty-two archines in each piece, two dollars and fifty cents per piece.

Act of April 27, 1816, ch. 107. See p. 57, this vol.

Act of May 22, 1824, ch. 136. See p. 78, this vol.

Duties now in force upon the articles described to cease after the 30th June, 1818.

Duties in lieu, &c.

Articles from copper.

Silver-plated saddlery, &c.

Cut glass, &c.

Addition of 10 per cent if the articles are imported in foreign vessels.

SEC. 2. *And be it further enacted*, That an addition of ten per centum, shall be made to the several rates of duties above specified and imposed, in respect to all such goods, wares, and merchandise, which, after the said thirtieth day of June, one thousand eight hun-

dred and eighteen, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares, and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, or merchandise, imported in ships or vessels of the United States.

SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties, by this act imposed, on goods, wares, and merchandise, imported into the United States, upon the exportation thereof within the time, and in the manner, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed on the twenty-seventh day of April, one thousand eight hundred and sixteen.

SEC. 4. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, on goods, wares, and merchandise, imported into the United States: and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures; and for the allowance of the drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the existing laws contained, had been inserted in, and re-enacted by this act. And that all acts and parts of acts, which are contrary to this act, shall be, and the same are hereby, repealed.

Approved, April 20, 1818.

Proviso.  
1816, ch. 107,  
sec. 3. See p. 57,  
this vol.  
1816, ch. 107, p.  
57, this vol.  
1832, ch. 207, p.  
95, this vol.  
1832, ch. 227,  
sec. 10, p. 95, this  
vol.  
1824, ch. 4, p. 77,  
this vol.  
1828, ch. 111, p.  
89.  
1842, ch. 270,  
sec. 11, vol. 5, S. L.,  
p. 120, this vol.  
Drawback of the  
duties if the goods  
are exported within  
the time, &c., pre-  
scribed, &c.  
April 27, 1816,  
ch. 107. See p. 57,  
this vol.  
The existing laws  
in force for the  
collection of the  
duties imposed, &c.,  
and for the allow-  
ance of drawbacks.

Acts, &c., contrary  
to this act repealed.

S. L., VOL. 3, CHAP. CIII.—*An Act laying duties on iron in pigs, iron castings, nails, etc.*

Act of April 20,  
1818.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the thirtieth day of June, one thousand eight hundred and eighteen, the duties now by law levied, collected, and paid, on iron in pigs, iron castings, nails, on iron in bars and bolts, excepting iron manufactured by rolling; and on alum, imported into the United States, shall cease and determine; and there shall be levied, collected, and paid, in lieu thereof, the several and specific duties hereinafter mentioned, that is to say: on iron in pigs, fifty cents per hundred weight; on iron castings, seventy-five cents per hundred weight; on nails, four cents per pound; on spikes, three cents per pound; on iron in bars and bolts, manufactured without rolling, seventy-five cents per hundred weight; on anchors, two cents per pound; and on alum, two dollars per hundred weight.

Act of May 22,  
1824, ch. 136, p.  
78, this vol.  
The existing du-  
ties on the articles  
enumerated to cease  
after 30th June,  
1818.

Duties in lieu, &c.

Iron in pigs, iron  
castings, nails,  
spikes, iron in bars  
and bolts, anchors  
and alum.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed upon the several goods, wares, and merchandise, aforesaid, which, after the said thirtieth day of June, one thousand eight hundred and eighteen, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to such goods, wares, and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by an act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, and merchandise, imported in ships or vessels of the United States.

Addition of 10  
per cent on the  
rates of duties if  
the articles are im-  
ported in vessels  
not of the United  
States.

Proviso.

SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed on goods, wares, and merchandise imported into the United States, upon the exportation thereof within the time, and in the manner, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports

Drawback of the  
duties if the goods  
are exported within  
the time, &c., pre-  
scribed.  
Act of 1816, ch.  
107, p. 57, this vol.



and tonnage," passed on the twenty-seventh day of April, one thousand eight hundred and sixteen.

The existing laws in force for the collection of the duties imposed, &c.

SEC. 4. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the existing laws contained, had been inserted in, and re-enacted by, this act.

Approved, April 20, 1818.

April 20, 1818.

S. L., VOL. 3, CHAP. CXXIX.—*An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes.*

Act of March 3, 1819, ch. 82.

Any importer of wines or distilled spirits may either secure the duties, as usual, or give bond in double the amount, without surety, &c.

Upon bond without surety the wines or spirits must be deposited.

No permit to be given for the removal of the wines or spirits, unless the duties are first paid or secured, &c.

Proviso : That the credit shall not be extended beyond twelve months.

If the duties are not paid within twelve months, part of the wines and spirits may be sold and the amount of duties, &c., retained, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That it shall be lawful for any importer of wines or distilled spirits, which may be imported into the United States at any time after the first day of June next, at his option, to be determined at the time of making an entry therefor, either to secure the duties thereon, on the same terms and stipulations as on other goods, wares, and merchandise, imported, or to give his bond, in double the amount of the duties thereupon, with condition for the payment of the said duties, in twelve calendar months from the date of such bond; which bond shall be accepted by such collector, without surety, upon the terms following, viz: the wines or distilled spirits, for the duties whereof such bond shall be accepted, shall be deposited at the expense and risk of the importer, in such public or other storehouses as may be agreed upon between the importer and the surveyor, or officer of inspection of the revenue, for the port where the said wines or spirits shall be landed: and such wines or spirits shall be kept under the joint locks of the inspector and the importer; but no delivery shall be made of such wines or spirits without a permit in writing, under the hand of the collector and naval officer of the port.

SEC. 2. *And be it further enacted*, That no permit shall be given for the removal of the wines or spirits deposited under the provisions of the foregoing section, unless the duties upon the wines or spirits, for which it shall be required, be first paid or secured, in the manner following, viz: the importer, or his assignee, shall give bond, with one or more surety or sureties, to the satisfaction of the collector, in double the amount of the duties, upon the wines or spirits in each case to be delivered, with condition for the payment of the said duties, at the same credits, to be computed from the date of the permit, as would have been allowed on bonds for the same articles, if they had not been deposited under the provisions of this act: *Provided*, That the time to be allowed for the payment of the duties upon any wines or spirits so delivered, or for any part of such duties, shall not be such as to extend the credit beyond the term of twelve calendar months, originally allowed, upon depositing such wines and spirits.

SEC. 3. *And be it further enacted*, That if the duties on any wines or spirits, deposited under the provisions of this act, shall not have been paid, or secured to be paid, in the manner described in the foregoing section, within the term of twelve calendar months from the time of their importation, it shall be the duty of the collector to cause so much of such wines or spirits, as may be necessary, to be sold at public auction, and, retaining the sum necessary for the payment of the duties which have not been secured or paid, together with the expenses of safe keeping and sale of such wines or spirits, shall re-

turn the overplus, if any, to the owner, or to his agent or lawful representative; and the amount of each bond, taken for the duties on wines or spirits delivered, after being deposited, as directed by this act, shall be endorsed immediately on the original bond given by the importer, specifying the articles delivered, and the date of the delivery.

Overplus to the owner, etc.  
Amount of the bonds, &c., to be indorsed on the original.

SEC. 4. *And be it further enacted*, That no drawback shall be allowed of the duties paid on any wines or spirits, which shall be imported into the United States, after the first day of June next, unless such wines or spirits shall have been deposited in public or other stores, under the provisions of this act, and there kept, from their landing to their shipment.

No drawback on wines or spirits, unless they have been deposited, &c.

SEC. 5. *And be it further enacted*, That, if any wines, or other spirits deposited under the provisions of this act, shall be embezzled, or fraudulently hid or removed, from any store or place, wherein they shall have been deposited, they shall be forfeited, and the person or persons so embezzling, hiding, or removing, the same, or aiding or assisting therein, shall be liable to the same pains and penalties as if such wines or spirits had been fraudulently unshipped or landed without payment of duty.

Wines or spirits embezzled, or fraudulently hid or removed, forfeited, &c.

SEC. 6. *And be it further enacted*, That, from and after the first day of June next, the bonds for duties on articles imported by sea, the produce of foreign places or islands, situated on the eastern shores of America, north of the equator, or in its adjacent seas, bays, and gulfs, salt excepted, shall be payable, one-half in six and one-half in nine calendar months; and the bonds for duties on goods, wares, and merchandise, (other than wine, salt, and teas,) imported from any other place than Europe and the West Indies, shall be payable, one-third in eight, one-third in ten, and one-third in eighteen calendar months.

Bonds for duties on articles from foreign places, when to be payable.

Approved, April 20, 1818.

S. L., VOL. 3, CHAP. LXXXIX.—*An act in addition to and alteration of an act entitled "An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries."*<sup>a</sup>

March 3, 1819.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and

Act of July 29, 1813, ch. 53, S. L.

<sup>a</sup> Although penal statutes are to be construed strictly, yet all the provisions thereof must be taken together, and interpreted according to the import of the words, and not by the mere division into sections, so as to give effect to the objects and intent of the statute. All statutes relating to the same subject matter are to be interpreted together, and such a construction is to be given to them as will avoid the mischief and promote the objects and policy contemplated by the statutes. The schooner *Harriet*, Boynton and others, claimants, 1 Story's C. C. R. 251.

The fifth and sixth sections of the act of July 29, 1813, and the act of March 3, 1819, relating to the bounty upon all vessels and boats employed in the bank and other cod fisheries as shall be employed *at sea* for the term of four months, include within their terms all vessels engaged in the cod fisheries, without limitation or specification as to the length of their fares, or the nature of their fisheries. *Ibid.*

A vessel is "at sea" within the intent of the acts of 1813 and 1819, when she is without the limits of any ports or harbours on the seacoast. *Ibid.*

Where a vessel was enrolled and licensed for the fisheries, and without an oath having been taken by all the owners to the ownership, as prescribed by the statutes of 1813 and 1819, and fraud and deceit were charged in procuring the bounty allowed by law to such vessels, it was held that it must be satisfactorily proved on the part of the United States, that the omission by the owners, who did not take the oath, was through fraud and deceit, and not through mistake, in order to render the vessel liable to forfeiture. *Ibid.*

Where a certificate made by the agent of the owner, of the particular time of sailing and returning of the vessel engaged in the cod fisheries, was discovered to be incorrect and false, after the bounty was received, it was held, that if the incorrectness and falsity were by mistake, there was no forfeiture under the acts of 1813 and 1819; but if by fraud and deceit, there was. *Ibid.*

Owners of boats and vessels qualified to carry on the cod fishery, and employed four months at sea, to be allowed—

Act of May 26, 1824, ch. 152, S. L.  
If more than 5, and not exceeding 30 tons, &c.  
If above 30 tons, &c.

If above 30, with a crew of 10, &c.  
Proviso: Allowance for one season not to exceed \$300.

Parts of the act amended, contrary, etc., repealed.

after the passing of this act, there shall be paid, on the last day of December, annually, to the owner of every fishing boat or vessel, or his agent, by the collector of the district where such boat or vessel may belong, that shall be qualified, agreeably to law, for carrying on the bank and other cod fisheries, and that shall actually have been employed therein, at sea, for the term of four months at least, of the fishing season next preceding, which season is accounted to be from the last day of February to the last day of November in every year, for each and every ton of such boats or vessels, burden according to her admeasurement as licensed or enrolled, if of more than five tons, and not exceeding thirty tons, three dollars and fifty cents; if above thirty tons, four dollars; and if above thirty tons, and having had a crew of not less than ten persons, and having been actually employed in the cod fishery, at sea, for the term of three and one half months, at the least, but less than four months, of the season aforesaid, three dollars and fifty cents: *Provided*, That the allowance aforesaid, on any one vessel, for one season, shall not exceed three hundred and sixty dollars.

SEC. 2. *And be it further enacted*, That such parts of the fifth and sixth sections of the act hereby amended, as are contrary to the provisions of this act, be, and the same are hereby repealed.

Approved, March 3, 1819.

March 3, 1819.

S. L., VOL. 3, CHAP. LXXXII.—*An act to regulate the duties on certain wines.*

The duties on wines not enumerated in the act of 1816, when imported in bottles or cases, &c., to cease after 30th June, 1819.

Act of April 27, 1816, ch. 107, p. 57, this vol.

Specific duties in lieu, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the thirtieth day of June, one thousand eight hundred and nineteen, the duties now by law levied, collected, and paid, on wine not enumerated in the "Act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen, when imported in bottles or cases, of seventy cents per gallon, and on wine not enumerated in said act, when imported otherwise than in bottles or cases of twenty-five cents per gallon, shall cease and determine; and there shall be levied collected, and paid, in lieu thereof, the several and specific duties hereinafter mentioned; that is to say: on wines not enumerated in the act aforesaid, when imported in bottles or cases, thirty cents per gallon, and when imported otherwise than in bottles or cases, fifteen cents per gallon.

Addition of 10 per cent to the rates specified, upon importations in vessels not of the United States.

Proviso.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified, and imposed upon the several goods, wares and merchandise, aforesaid, which, after the said thirtieth day of June, one thousand eight hundred and nineteen, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to such goods, wares, and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, and merchandise, imported in ships or vessels of the United States.

Drawback of the duties imposed on exportation, &c.  
1816, ch. 107, p. 57, this vol.

SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed on goods, wares, and merchandise, imported into the United States, upon the exportation thereof, within the time, and in the manner, prescribed in the fourth section of the act entitled "An act to regulate the duties on imports and tonnage," passed on the twenty-seventh day of April, one thousand eight hundred and sixteen.

SEC. 4. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties, imposed by this act on goods, wares, and merchandise, imported into the United States; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the existing laws contained, had been inserted in, and re-enacted by, this act.

Existing laws in force for the collection of the duties imposed by this act.

SEC. 5. *And be it further enacted*, That wines and distilled spirits, imported and deposited in the public stores, under the direction of the surveyor, in the manner prescribed by the "Act providing for the deposit of wines and distilled spirits in public warehouses," passed the twentieth April, one thousand eight hundred and eighteen, may be transported coastwise, from the public warehouses in one district, to those in another district, under such regulations as the Secretary of the Treasury may prescribe, without loss of debenture.

Wines may be transported coastwise.

Act of April 20, 1818, ch. 129, p. 70, this vol.

Approved, March 3, 1819.

S. L., VOL. 3, CHAP. XLVI.—*An act to continue in force the act passed on the twentieth day of April, one thousand eight hundred and eighteen, entitled "An act supplementary to an act, entitled 'An act to regulate the collection of duties on imports and tonnage,' passed the second day of March, one thousand seven hundred and ninety-nine," and for other purposes.*

April 18, 1820.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the act passed on the twentieth day of April, in the year one thousand eight hundred and eighteen, entitled "An act supplementary to an act, entitled 'An act to regulate the collection of duties on imports and tonnage,' passed the second day of March, one thousand seven hundred and ninety-nine," shall continue in force for two years from the twentieth day of April, one thousand eight hundred and twenty, and, from that time, until the end of the next session of Congress, thereafter, and no longer.

Act of 20th April, 1818, continued in force until 4th March, 1823.

Act of March 2, 1799, ch. 22, vol. 1, S. L., p. 627.  
Act of April 20, 1818, ch. 74, S. L., p. 63, this vol.

SEC. 2. *And be it further enacted*, That, in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed, from the date of the clearance of the ship or vessel in which the same shall be laden, for completing the entry, and taking the oath required by law: *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Twenty days from date of clearance for completing entry, etc., in cases of drawback.

Proviso.

Approved, April 18, 1820.

S. L., VOL. 3, CHAP. CXXVI.—*An act to impose a new tonnage duty on French ships and vessels.*

May 15, 1820.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That, in lieu of the tonnage duty now paid on French ships or vessels, there shall be paid a duty of eighteen dollars per ton, on all French ships or vessels which shall be entered in the United States, any act to the contrary notwithstanding: *Provided, however*, That nothing contained in this act, shall be so construed as to prevent the extension of the provisions of the act, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels and vessels

Act of March 3, 1815, ch. 77, p. 56, this vol.

Act of March 3, 1821, ch. 46, p. 74, this vol.

Act of May 6, 1822, ch. 56, p. 75, this vol.

Act of March 3, 1823, ch. 25, p. 76, this vol.

Eighteen dollars per ton on French ships or vessels, in lieu of present duty.

of the United States, and between the goods imported into the United States in foreign vessels, and vessels of the United States," to French ships or vessels, and the goods imported therein, whenever the government of France shall accede to the provisions of the act above referred to.

The duty to be collected according to act of March 2, 1799, ch. 22, vol. 1, S. L.

SEC. 2. *And be it further enacted*, That the tonnage duty laid, and directed to be paid, by this act, shall be collected and paid according to the provisions of the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the second day of March, one thousand seven hundred and ninety-nine.

This act in force from July 1, 1820.

SEC. 3. *And be it further enacted*, That this act shall commence, and be in force, from and after the first day of July, one thousand eight hundred and twenty.

Approved, May 15, 1820.

March 3, 1821.

S. L., VOL. 3, CHAP. XLVI.—*An act to release French ships and vessels, entering the ports of the United States prior to the thirtieth of September, one thousand eight hundred and twenty, from the operation of the act entitled "An act to impose a new tonnage-duty on French ships and vessels," and for other purposes.*

Act of May 15, 1820, ch. 126.

The provisions of the act of May 15, 1820, not to extend to French vessels, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the provisions of the act, entitled "An act to impose a new tonnage duty on French ships and vessels," passed May fifteenth, one thousand eight hundred and twenty, shall not extend to, or operate upon, any French ship or vessel that shall have entered into any port within the jurisdiction of the United States prior to the thirtieth day of September, one thousand eight hundred and twenty.

The Secretary of the Treasury to refund the extra duties to vessels, &c.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury, after deducting a tonnage duty equal to that paid by every French ship or vessel which entered the ports within the jurisdiction of the United States prior to the passage and operation of the act, entitled "An act to impose a new tonnage duty on French ships and vessels," passed May fifteenth, one thousand eight hundred and twenty, from the tonnage duty collected from French ships and vessels, by virtue of the above-recited act, between the first day of July, one thousand eight hundred and twenty, and the thirtieth day of September following, be, and he is hereby, authorized and directed to pay and refund the remainder of such tonnage duty, free from costs and charges, to any person or persons who shall have authority to receive the same.

In case of a convention of navigation or commerce, the President may suspend the act to impose a new tonnage duty on French vessels, &c.

SEC. 3. *And be it further enacted*, That, in the event of the signature of any treaty or convention concerning the navigation or commerce between the dominions of the United States and France, the President of the United States be, and is hereby, authorized, should he deem the same expedient, by proclamation to suspend, until the end of the next session of Congress, the operation of the aforesaid act, entitled "An act to impose a new tonnage duty on French ships and vessels, and for other purposes;" and, also, to suspend, as aforesaid, all other duties on French vessels, or the goods imported in the same, which may exceed the duties on American vessels, and on similar goods imported in the same.

Approved, March 3, 1821.

S. L., VOL. 3, CHAP. LVI.—*An act in addition to the act concerning navigation, and also to authorize the appointment of deputy collectors.*

May 6, 1822.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, on satisfactory evidence being given to the President of the United States that the ports in the islands or colonies in the West Indies, under the dominion of Great Britain, have been opened to the vessels of the United States, the President shall be, and hereby is, authorized to issue his proclamation, declaring that the ports of the United States shall thereafter be open to the vessels of Great Britain employed in the trade and intercourse between the United States and such islands or colonies, subject to such reciprocal rules and restrictions as the President of the United States may, by such proclamation, make and publish, anything in the laws, entitled "An act concerning navigation," or an act, entitled "An act supplementary to an act concerning navigation," to the contrary notwithstanding.*

The President being satisfied that the ports of the British West India Islands or colonies have been opened, &c., he may declare the ports of the United States open, &c.

Act of April 18, 1818, ch. 70, vol. 3, S. L.  
Act of May 15, 1820, ch. 122, vol. 3, S. L.

SEC. 2. *And be it further enacted, That, in the event of the signature of any treaty or convention concerning the navigation or commerce between the United States and France, the President of the United States be, and is hereby, authorized, should he deem the same expedient, by proclamation, to suspend, until the end of the next session of Congress, the operation of the act, entitled "An act to impose a new tonnage duty on French ships and vessels," and for other purposes; and also to suspend, as aforesaid, all other duties on French vessels, or the goods imported in the same, which may exceed the duties on American vessels, and on similar goods imported in the same.*

In the event of a signature of a treaty, &c., concerning the navigation or commerce between the United States and France, the President may, &c.

Act of May 15, 1820, ch. 126, p. 73, this vol., above.

SEC. 3. *And be it further enacted, That the aforesaid first and second sections of this act shall continue in force to the end of the next session of Congress, and no longer.*

First and second sections of this act in force, until, &c.

SEC. 4. *And be it further enacted, That the third, fourth, and seventh sections of the act passed the third day of March, one thousand eight hundred and seventeen, entitled "An act to continue in force an act further to provide for the collection of duties on imports and tonnage, passed the third day of March, one thousand eight hundred and fifteen, and for other purposes," be, and the same are hereby, revived and made perpetual.*

The third, fourth, and seventh sections of the act of March 3, 1817, ch. 109, p. 63, this vol., continuing in force an act, &c., revived and made perpetual.

Approved, May 6, 1822.

S. L., VOL. 3, p. 734.—*Suspected goods to be appraised and fifty per cent added, etc.*

March 1, 1823.

SEC. 13. *And be it further enacted, That, whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares, or merchandise, subject to ad valorem duty, and imported into his district have been invoiced below their true value, in the place or country from whence they were imported, or originally procured, as the case may be, as prescribed in the fifth section of this act, such collector shall direct the same to be appraised in the manner prescribed by this act; and if the value at which the same shall be so appraised, shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices, according to law, there shall be added fifty per centum on the appraised value; on which aggregate [aggregate] amount the duties on such goods, wares, or merchandise, shall be estimated. Provided, That nothing herein contained shall be construed to impose the said penalty of fifty per centum for a variance between the bona fide invoice of goods, produced in the manner*

Goods, &c., suspected, to be appraised, and 50 per cent on the appraised value to be added, over and above the ad valorem duty.

Proviso.

specified in the proviso in the fifth section of this act, and the current value of the said merchandise, in the country where the same may have been originally manufactured or produced.

Approved March 1, 1823.

March 3, 1823.

S. L., VOL. 3, CHAP. XXV.—*An act for carrying into effect the convention of navigation and commerce between the United States and France, concluded at Washington, on the twenty-fourth day of June, eighteen hundred and twenty-two.*

Act of May 15, 1820, ch. 126, respecting tonnage duty on French vessels, repealed.

See p. 73, this vol.

From and after September 30, 1822, French goods imported in French vessels to pay an additional duty of \$3.75 per ton.

Proviso.

At the expiration of two years extra duties to be diminished one-fourth of the whole amount, and so from year to year.

Tonnage duty, light money, &c., for French vessels not to exceed 94 cents per ton of the vessels' French passport.

Extra duties levied before June 24 last to be refunded.

Upon ratification of second separate article of the convention, the extra duties to be levied only on the excess of value of imports over that of exports.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the act to impose a new tonnage duty on French ships and vessels, approved on the fifteenth day of May, one thousand eight hundred and twenty, be, and the same is hereby, repealed.

SEC. 2. *And be it further enacted,* That, for the term of two years, from and after the thirtieth day of September last, articles of the growth, produce, or manufacture, of France, imported into the United States, in French vessels, shall pay an additional duty of three dollars and seventy-five cents per ton of merchandise, according to the tenor of the convention of navigation and commerce between the United States and France, concluded on the twenty-fourth day of June, one thousand eight hundred and twenty-two, over and above the duties collected upon the like articles, also of the growth, produce, or manufacture, of France, when imported in vessels of the United States: *Provided always,* That no discriminating duty shall be levied upon the productions of the soil or industry of France, imported in French bottoms, into the ports of the United States, for transit or re-exportation.

SEC. 3. *And be it further enacted,* That, from and after the expiration of two years from the said thirtieth day of September last, in case of the continuance in force of the said Convention, and so long as the same shall continue in force, the extra duties, specified in the second section of this act, shall, from and after the said thirtieth day of September, one thousand eight hundred and twenty-four, be diminished by one-fourth of their whole amount; and, afterwards, by one-fourth of said amount, from year to year, so long as neither of the parties to the said convention shall have declared the intention of renouncing the same, in the manner therein provided, and until the whole of such discriminating and extra duty shall have been done away.

SEC. 4. *And be it further enacted,* That, during the continuance in force of the said convention, the duties of tonnage, light money, pilotage, port charges, brokerage, [brokerage,] and all other duties, upon foreign shipping, over and above those paid by vessels of the United States, other than those specified in the second section of this act, shall not exceed, for French vessels, in the ports of the United States, ninety-four cents per ton of the vessel's French passport.

SEC. 5. *And be it further enacted,* That the Secretary of the Treasury be, and he is hereby, authorized to cause to be refunded, from any moneys in the treasury not otherwise appropriated, any extra duties, levied before the twenty-fourth day of June last, by virtue of the act of Congress of the fifteenth of May, one thousand eight hundred and twenty, imposing a new tonnage duty on French ships or vessels.

SEC. 6. *And be it further enacted,* That, if the second separate article of the said convention, concluded on the twenty-fourth of June last, should be ratified by both the contracting parties thereto, and the ratifications thereof should be exchanged, on or before the twenty-third day of June next, then, from and after the expiration of two months, subsequent to the said exchange of ratifications, and during

the continuance in force of the said exchange of ratifications, and during the continuance in force of the said separate article, the extra duties specified in the second section of this act shall be levied only upon the excess of value of the merchandise imported into the United States in any French vessel, over the value of the merchandise exported from the United States in the same vessel, upon the same voyage; so that, if the value of the articles exported shall equal or exceed that of the articles imported in the same vessel, (not including articles imported for transit or re-exportation,) no such extra duties shall be levied: and if the articles exported are less in value than those imported, the extra duties shall be levied only upon the amount of difference of their value.

SEC. 7. *And be it further enacted*, That all acts, or parts of acts, of Congress, incompatible with the execution of each and every article of the said convention, concluded on the twenty-fourth of June last, and of its ratified separate article, be, and the same are hereby, repealed.

Acts incompatible with the convention repealed.

Approved, March 3, 1823.

S. L., VOL. 4, CHAP. IV.—*An act concerning discriminating duties of tonnage and impost.*

January 7, 1824.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That, from and after the first day of January, one thousand eight hundred and twenty-four, during the continuance of this act, and under the limitations hereinafter mentioned, so much of the several acts imposing duties on the tonnage of vessels in the ports of the United States, as imposes a discriminating duty between foreign vessels and vessels of the United States, is hereby suspended, so far as respects vessels truly and wholly belonging to subjects or citizens of the Kingdom of the Netherlands; of Prussia; of the Imperial Hanseatic cities of Hamburg, Lubeck, and Bremen; of the Dukedom of Oldenburg; of the Kingdom of Norway; of the Kingdom of Sardinia, and of the Empire of Russia.

The several acts imposing discriminating duties of tonnage on foreign vessels to be suspended as respects the Kingdom of the Netherlands, &c.

SEC. 2. *And be it further enacted*, That so much of the several acts imposing duties on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty between goods imported into the United States in foreign vessels, and in vessels of the United States, be, and the same is hereby, suspended, so far as the same respects the produce or manufactures of the territories in Europe, of any of the above-mentioned nations, or such produce and manufactures as can only be, or most usually are, first shipped from a port or place in the said territories in Europe, of either of them, respectively, the same being imported in vessels truly and wholly belonging to the subjects or citizens of each of the said nations, respectively, the vessels of each nation importing its own produce and manufactures as aforesaid.

Discriminating duties of impost on foreign vessels to be suspended as respects the produce, &c., of the territories in Europe, of any of the mentioned nations.

SEC. 3. *And be it further enacted*, That the suspension of the discriminating duties of tonnage and impost, in the two preceding sections of this act prescribed, shall continue, in behalf of each of the above-mentioned nations, on condition that, and so long as, the vessels of the United States, and truly wholly belonging to the citizens thereof, and all goods and merchandise, of the produce or manufacture of the United States, laden therein, and imported into any of the ports of the said nations in Europe, respectively, shall be exempted from all and every discriminating duty of impost or tonnage, direct or indirect, whatsoever, other or higher than is levied upon the vessels and merchandise therein imported, belonging to the subjects or citizens of each of the said nations, respectively. But if, in any

This suspension to continue so long as the vessels of the United States and their cargoes shall be exempt from like discriminating duties in their ports.



of the territories in Europe, of either of the said nations, any such discriminating duty shall, at any time, be imposed or levied on vessels wholly belonging to citizens of the United States, or on the merchandise imported as aforesaid in them, then, and from that time, the said suspension herein prescribed shall cease, and determine, so far as respects the vessels, and merchandise imported into the United States in them, of such nations: and all the provisions of the acts imposing discriminating foreign tonnage and impost duties in the United States, shall revive and be in full force, with regard to the said nation.

The President to issue a proclamation of reciprocal exemption, on evidence of any foreign nation abolishing discriminating duties on vessels and goods of the United States.

SEC. 4. *And be it further enacted*, That, upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied within the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon merchandise, the produce or manufacture thereof, imported in the same, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States, are, and shall be, suspended and discontinued, so far as respects the vessels of the said nation, and the merchandise of its produce or manufacture, imported into the United States in the same: the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and merchandise as aforesaid, thereon laden, shall be continued, and no longer.

Approved, January 7, 1824.

May 22, 1824.

S. L., VOL. 4, CHAP. CXXXVI.—*An act to amend the several acts imposing duties on imports.*

Specific duties on goods imported.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-four, in lieu of the duties now imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

Sail-duck.

First. On sail-duck, osnaburgs, burlaps, and ticklenbergs, a duty of fifteen per centum ad valorem.

On all manufactures of wool, or of which wool shall be a component part, except worsted stuff goods and blankets, which shall pay twenty-five per centum ad valorem, a duty of thirty per centum ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-five, and after that time, a duty of thirty-three and a third per centum ad valorem: *Provided*, That, on all manufactures of wool, except flannels and baizes, the actual value of which at the place whence imported, shall not exceed thirty-three and a third cents per square yard, shall be charged with a duty of twenty-five per centum ad valorem.

Cotton, &c.

Second. On all manufactures, not herein specified, of cotton, flax, or hemp, or of which either of these materials shall be a component part, and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of twenty-five per centum ad valorem; on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem: *Provided*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens imported directly from China, the original cost of which, at the

Proviso.

place whence imported, with the addition of twenty per centum, if imported from the Cape of Good Hope, or any place beyond it; and of ten per centum, if imported, from any other place, shall be less than thirty cents per square yard, shall, with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached and uncoloured cotton twist, yarn, or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly. And all bleached or coloured cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *Provided, also*, That the provisions of this act shall not apply to, or be enforced against, importations of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the first of January next ensuing.

Proviso.

Third.<sup>a</sup> On wool unmanufactured, a duty of twenty per centum ad valorem, until the first day of June, one thousand eight hundred and twenty-five; afterwards, a duty of twenty-five per centum ad valorem, until the first June, one thousand eight hundred and twenty-six; afterwards, a duty of thirty per centum ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed ten cents per pound, shall be charged with a duty of fifteen per centum ad valorem, and no more.

Wool unmanufactured.

Proviso.

Fourth. On all leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass, and on all flats, braids, or plats, for making of hats or bonnets, a duty of fifty per centum ad valorem: *Provided*, That all leghorn hats and bonnets, and all hats or bonnets of straw, chip, or grass, which, at the place whence imported, with the addition of ten per centum, shall have cost less than one dollar each, shall, with such addition, be taken and deemed to have cost one dollar each, and shall be charged with duty accordingly.<sup>b</sup>

Leghorn hats.

Proviso.

Fifth. On japanned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, lead, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem.

Japanned wares, &c.

On bolting cloths, fifteen per centum ad valorem;  
On hair cloth and hair seating, thirty per centum ad valorem;  
On marble, and all manufactures of marble, thirty per centum ad valorem;

Bolting cloths, &c.  
Hair cloth, &c.  
Marble, &c.

On all paper hangings, forty per centum ad valorem;  
On coach laces, of cotton or other material, thirty-five per centum ad valorem; on all other laces, twelve and a half per centum ad valorem;

Paper hangings.  
Coach laces.

On lead, in pigs, bars, or sheets, two cents per pound;  
On leaden shot, three and one half cents per pound;  
On red or white lead, dry, or ground in oil, four cents per pound;  
On Brussels, Turkey, and Wilton carpets and carpeting, fifty cents per square yard;

Lead.  
Leaden shot.  
Red or white lead.  
Brussels, &c., carpets.

On all Venetian and ingrain carpets or carpeting, twenty-five cents per square yard;

Venetian, &c., carpets.

<sup>a</sup> Under the tariff act of 22d May, 1824, ch. 136, bombazines being goods in which wool is a component material, are liable to a duty of thirty per cent. The United States v. Edward Clarke and others, 5 Mason's C. C. R., 30.

<sup>b</sup> Hats made of palmitta leaf are not hats made of straw, chip, or grass, within the act of May 22, 1824, ch. 136, and therefore pay only a duty of fifteen per centum ad valorem. The United States v. F. H. Goodwin, 4 Mason's C. C. R., 128.

All other kinds of carpeting.	On all other kinds of carpets and carpeting, of wool, flax, hemp, or cotton, or parts of either, twenty cents per square yard;
Oil cloth carpeting, &c.	On oil cloth carpeting, and on oil cloths, of every description, a duty of thirty per centum ad valorem;
All other carpets, &c.	On all other carpets and carpeting, mats, and floor cloths, made of tow, flags, or any other material, a duty of thirty per centum ad valorem;
Hemp.	On hemp, at the rate of thirty-five dollars per ton;
Tarred cables.	On tarred cables and cordage, four cents per pound;
Untarred cordage.	On untarred cordage, yarns, twine, pack thread, and seines, five cents per pound;
Cotton bagging.	On cotton bagging, three cents and three-fourths of a cent per square yard;
Iron.	On iron, in bars or bolts, not manufactured, in whole or in part, by rolling, ninety cents per hundred and twelve pounds;
Round iron.	On round iron, or braziers' rods, of three-sixteenths to eight-sixteenths of an inch diameter, inclusive; and on iron, in nail or spike rods, slit; and on iron, in sheets, and hoop iron; and on iron, slit or rolled, for band-iron, scroll iron, or casement-rods, three cents per pound;
Iron spikes.	On iron spikes, four cents per pound;
Iron nails.	On iron nails, cut or wrought, five cents per pound;
Tacks, &c.	On tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound;
Iron or steel wire.	On iron or steel wire, not exceeding number eighteen, five cents per pound; over number eighteen, nine cents per pound;
Square wire.	On square wire, used in the manufacture of stretchers for umbrellas, twelve per centum ad valorem;
Anvils, &c.	On anvils and anchors, two cents per pound;
Iron cables, &c.	On iron cables or chains, or parts thereof, three cents per pound; and no drawback shall be allowed on the exportation of iron cables, or parts thereof;
Mill cranks, &c.	On mill cranks and mill irons, of wrought iron, four cents per pound;
Mill saws.	On mill saws, one dollar each;
Blacksmiths' hammers, &c.	On blacksmiths' hammers and sledges, two and a half cents per pound;
Muskets.	On muskets, one dollar and fifty cents per stand;
Rifles.	On rifles, two dollars and fifty cents each;
All other fire arms, &c.	On all other fire arms, and on side arms, thirty per centum ad valorem;
Cutting knives, &c.	On cutting knives, scythes, sickles, and reaping hooks, spades and shovels, of iron or steel, thirty per centum ad valorem;
Screws of iron.	On screws of iron, weighing twenty-five pounds, or upwards, thirty per centum ad valorem;
	On screws of iron, for wood, called wood-screws, thirty per centum ad valorem;
Vessels of cast iron.	On vessels of cast iron not otherwise specified, one and a half cents per pound;
All other castings of iron.	On all other castings of iron, not specified, one cent per pound;
All vessels of copper.	On all vessels of copper, thirty-five per centum ad valorem;
Quills.	On quills, prepared or manufactured, twenty-five per centum ad valorem;
Slates, &c.	On slates and tiles, for building, twenty-five per centum ad valorem;
Black lead pencils.	On black lead pencils, forty per centum ad valorem;
Tallow candles.	On tallow candles, five cents per pound;
Sperm candles.	On spermaceti candles, eight cents per pound;

On soap, four cents per pound;	Soap.
On lard, three cents per pound;	Lard.
On wheat, twenty-five cents per bushel;	Wheat.
On oats, ten cents per bushel;	Oats.
On wheat flour, fifty cents per hundred weight;	Wheat flour.
On potatoes, ten cents per bushel;	Potatoes.
On coal, six cents per heaped bushel;	Coal.
On corks, twelve cents per pound;	Corks.
On prunelle, and other shoes or slippers of stuff or nankeen, twenty-five cents per pair;	Prunelle and other shoes.
On laced boots or bootees, one dollar and fifty cents per pair;	Lace boots, &c.
On linseed, rape-seed, and hemp-seed oil, twenty-five cents per gallon;	Linseed, etc., oil.
On castor oil, forty cents per gallon;	Castor oil, &c.
On ale, beer, and porter, imported in bottles, twenty cents per gallon; imported otherwise than in bottles, fifteen cents per gallon;	Ale, &c.
On beef and pork, two cents per pound;	Beef, &c.
On hams, and other bacon, three cents per pound;	Hams, &c.
On butter, five cents per pound;	Butter.
On vinegar, eight cents per gallon;	Vinegar.
On alum, two dollars and fifty cents per hundred weight;	Alum.
On refined saltpetre, three cents per pound;	Refined salt-peter.
On blue or Roman vitriol, four cents per pound;	Blue vitriol.
On oil of vitriol, three cents per pound;	Oil of vitriol.
On Glauber salts, two cents per pound;	Glauber salts.
On Epsom salts, four cents per pound;	Epsom salts.
On camphor, crude, eight cents per pound;	Camphor.
On camphor, refined, twelve cents per pound;	Refined camphor.
On copperas, two dollars per hundred weight;	Copperas.
On Cayenne pepper, fifteen cents per pound;	Cayenne pepper.
On ginger, two cents per pound;	Ginger.
On chocolate, four cents per pound;	Chocolate.
On currants and figs, three cents per pound;	Currants, &c.
On plums, prunes, Muscatel raisins, and raisins in jars and boxes, four cents per pound;	Plums, &c.
On all other raisins, three cents per pound;	All other raisins.
On window glass, not above eight inches by ten inches in size, three dollars per hundred square feet; not above ten inches by twelve inches in size, three dollars and fifty cents per hundred square feet; and if above ten inches by twelve inches in size, four dollars per hundred square feet: <i>Provided</i> , That all window glass imported in plates, uncut, shall be chargeable with the highest rate of duties hereby imposed.	Window glass.
On black glass bottles, not exceeding the capacity of one quart, two dollars per groce; on bottles exceeding one quart, and not more than two quarts, two dollars and fifty cents per groce; over two quarts, and not exceeding one gallon, three dollars per groce;	Black glass bottles.
On demijohns, twenty-five cents each;	Demijohns.
On apothecaries' vials, of the capacity of four ounces, and less, one dollar per groce; on the same, above four ounces, and not exceeding eight ounces, one dollar and twenty-five cents per groce;	Apothecaries' vials.
On all wares of cut glass, not specified, three cents per pound, and in addition thereto, an ad valorem duty of thirty per centum;	All wares of glass.
On all other articles of glass, two cents per pound, and, in addition thereto, an ad valorem duty of twenty per centum;	All other articles of glass.
On all books, which the importer shall make it satisfactorily appear to the collector of the port at which the same shall be entered, were printed previous to the year one thousand seven hundred and seventy-five; and, also, on all books printed in other languages than English, four cents per volume, except books printed in Latin or Greek; on all	Books.

	books printed in Latin or Greek, when bound, fifteen cents per pound; when not bound, thirteen cents per pound;
<b>Books, when bound.</b>	On all other books, when bound, thirty cents per pound; when in sheets or boards, twenty-six cents per pound;
<b>Folio and quarto post paper.</b>	On folio and quarto post paper, of all kinds, twenty cents per pound;
<b>Foolscap, &amp;c., paper.</b>	On foolscap and all drawing and writing paper, seventeen cents per pound;
<b>Printing, &amp;c., paper.</b>	On printing, copperplate, and stainers' paper, ten cents per pound;
<b>Sheathing paper, &amp;c.</b>	On sheathing paper, binders, and box boards, and wrapping paper, of all kinds, three cents per pound;
<b>All other paper.</b>	On all other paper, fifteen cents per pound;
<b>12½ cents on all articles not herein specified.</b>	A duty of twelve and a half per centum ad valorem on all articles not herein specified, and now paying a duty of seven and a half per centum ad valorem; with the exception of patent adhesive felt, for covering ships' bottoms, which shall be admitted free of duty until June thirtieth, one thousand eight hundred and twenty-six.
<b>An addition of ten per centum to be made to the several rates of duties herein imposed.</b>	<b>SEC. 2. <i>And be it further enacted,</i></b> That an addition of ten per centum shall be made to the several rates of duties hereby imposed upon the several articles aforesaid, which, after the said respective times for the commencement of the duties hereby imposed, shall be imported in ships or vessels, not of the United States; <i>Provided,</i> That this addition shall not be applied to articles imported in ships or vessels, not of the United States, entitled by treaty, or by any act of Congress, to be admitted on payment of the same duties that are paid on like articles imported in ships or vessels of the United States.
<b>Proviso.</b>	<b>SEC. 3. <i>And be it further enacted,</i></b> That there shall be allowed a drawback of the duties by this act imposed upon the exportation of any articles that shall have paid the same, within the time, and in the manner, and subject to the provisions and restrictions, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen.
<b>A drawback of the duties imposed by this act to be allowed, &amp;c. April 27, 1816, ch. 107. See p. 57, of this vol.</b>	<b>SEC. 4. <i>And be it further enacted,</i></b> That the drawback allowed by law on plain silk cloths, shall be allowed, although the said cloths, before the exportation thereof, shall have been coloured, printed, stained, dyed, stamped, or painted, in the United States. But, whenever any such cloths, so imported, shall be intended to be so coloured, printed, stained, dyed, stamped, or painted, and afterwards to be exported from the United States, with privilege of drawback, each package thereof, shall, before the same shall be delivered from the public stores, be opened and examined by an inspector of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom-house; and a particular account or registry of such examination, describing the number of pieces in each package, their weight or measure, and the samples thereof reserved, shall be entered in the books of the custom-house; and, after such examination, said goods shall be re-packed in the original package, and the said original package shall be marked with a custom-house mark. And whenever any such goods, being thus coloured, printed, stained, dyed, stamped, or painted, shall be entered at the custom-house for exportation and drawback, the same shall be so entered in the original package, marked as aforesaid, and not otherwise, unless the person, so entering the same, shall give satisfactory evidence to the collector or naval officer, or one of them, that such original package has been lost or destroyed by accident; and no such application for drawback shall be made, except on the contents of entire packages; and upon application for such entry and drawback, the contents of the packages so offered, shall be examined by an inspector of the customs, and measured or weighed,
<b>Drawback allowed on colored, &amp;c., silk cloths, &amp;c.</b>	

and compared with the original entry, registry, and samples; and if, upon such comparison and full examination, the collector shall be satisfied that the contents of each package are the same identical goods imported and registered as aforesaid, and not changed or altered, except by being coloured, printed, stained, dyed, stamped, or painted, as aforesaid, then the person, so entering such goods, shall be admitted to the oath prescribed by law, to be used in cases of application for exportation of goods for the benefit of drawback, and shall, thereupon, be entitled to drawback, as in other cases; *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of goods for exportation, with the benefit of drawback. And if any person shall present, for exportation and drawback, any coloured, printed, stained, dyed, stamped, or painted, silk cloths, knowing the same not to be entitled to drawback, according to the provisions of this act, or shall wilfully misrepresent or conceal the contents or quality of any package as aforesaid, the said goods, so presented or entered for drawback, shall be forfeited, and may be seized by the collector, and proceeded with, and the forfeiture distributed, as in other cases.

Proviso.

SEC. 5. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing, to that effect, in the existing laws contained, had been inserted in, and re-enacted by, this act.

The existing laws to be in force.

SEC. 6. *And be it further enacted*, That the provisions of the second section of the act of Congress, entitled "An act to regulate the duties on imports and tonnage," approved April twenty-seventh, one thousand eight hundred and sixteen, shall extend and enure to the benefit of schools and colleges within the United States, or the territories thereof, in the same manner, and under the like limitations and restrictions, as is provided in said act, with respect to seminaries of learning.

The provisions of the second section of the act of April 27, 1816, ch. 107, extended to the benefit of colleges, &c., in the United States. See p. 57, this vol. for act.

Approved, May 22, 1824.

S. L., VOL. 4, CHAP. X.—*An act to remit the duties on books, maps, and charts imported for the use of the Library of Congress.*

February 11, 1825.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the Secretary of the Treasury be, and he hereby is, directed to remit all duties upon such books, maps, and charts, as have been during the present year, or hereafter may be, imported into the United States, by the authority of the joint library committee of Congress, for the use of the library of Congress.

All duties upon books, &c., for the use of the Library of Congress to be remitted.

Approved, February 11, 1825.

S. L., VOL. 4, CHAP. XXVI.—*An act to equalize the duties on vessels of the Republic of Columbia [Colombia] and their cargoes.*

April 20, 1826.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That no other or higher rate of duties shall be imposed or collected on vessels of the Republic of Columbia [Colombia,] and their cargoes, consisting of articles of the growth, produce, or manufacture of said republic, than are, or may be, payable on vessels of the United States with cargoes composed as aforesaid.

Duties imposed on vessels of Colombia, &c., to be the same as those payable on vessels of the United States, &c.

Secretary of the Treasury to return all duties assessed since Jan. 29, 1826, on vessels of Colombia and their cargoes, being the growth, &c., of said Republic.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to return all duties which have been assessed since the twenty-ninth January, eighteen hundred and twenty-six, on vessels of the Republic of Columbia [Colombia,] and their cargoes composed of articles of the growth, produce or manufacture of the said republic, beyond the amount which would have been payable on vessels of the United States and cargoes, composed as aforesaid, imported therein; and that the same allowances of drawback on exportations, in vessels of the Republic of Columbia, [Colombia,] be made as on the like exportations, in vessels of the United States.

This act to continue in force during the time that the equality for which it provides be reciprocated in the ports of Colombia, &c.

SEC. 3. *And be it further enacted*, That this act shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of the Republic of Columbia [Colombia,] and if, at any time hereafter, the said equality shall not be reciprocated in the ports of the said republic, the President may, and he is hereby authorized to, issue his proclamation, declaring that fact, whereupon this act shall cease and determine.

Approved, April 20, 1826.

May 9, 1828.

S. L., VOL. 4, CHAP. XLIX.—*An act regulating commercial intercourse with the islands of Martinique and Guadaloupe.*

French vessels coming directly from the islands of Martinique and Guadaloupe, and laden with articles, the growth, &c., of either of said islands, admitted into the ports of the United States on certain conditions.

Proviso.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That all French vessels coming directly from the islands of Martinique and Guadaloupe, and laden with articles, the growth or manufacture of either of said islands, and which are permitted to be exported therefrom in American vessels, may be admitted into the ports of the United States on payment of no higher duties on tonnage, or on their cargoes, as aforesaid, than are imposed on American vessels, and on like cargoes imported in American vessels: *Provided*, That if the President of the United States shall, at any time, receive satisfactory information that the privileges allowed to American vessels and their cargoes at said islands, by the French ordinance of February fifth, one thousand eight hundred and twenty-six, have been revoked or annulled, he is hereby authorized, by proclamation, to suspend the operation of this act, and withhold all privileges allowed under it.

Approved, May 9, 1828.

May 19, 1828.

S. L., VOL. 4, CHAP. LX.—*An act to reduce the duty on Greek and Latin books printed previous to the year one thousand seven hundred and seventy-five.*

Duty on Greek and Latin books printed previous to 1775 not to be imposed in certain cases.

Act of May 22, 1824, ch. 136. See p. 78 of this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the act, entitled "An act to amend the several acts imposing duties on imports," passed twenty-second of May, one thousand eight hundred and twenty-four, shall not be construed to impose upon books printed in Greek and Latin, which the importer shall make it satisfactorily appear to the collector of the port at which the same shall be entered, were printed previous to the year one thousand seven hundred and seventy-five, a higher duty than four cents per volume.

Approved, May 19, 1828.

S. L., VOL. 4, CHAP. LV.—*An act in alteration of the several acts imposing duties on imports.*<sup>a</sup>

May 19, 1828.

[Repealed.]

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That from and after the first day of September, one thousand eight hundred and twenty-eight, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties; that is to say:

After Sept. 1, 1828, there shall be levied the following duties:

*First.* On iron in bars or bolts, not manufactured, in whole or in part, by rolling, one cent per pound.

On iron, in bars or bolts, not manufactured.

*Second.* On bar and bolt iron, made wholly, or in part, by rolling, thirty-seven dollars per ton: *Provided*, That all iron in slabs, blooms, loops, or other form, less finished than iron in bars or bolts, except pigs or cast iron, shall be rated as rolled iron in bars or bolts, and pay a duty accordingly.

On bar and bolt iron, made wholly or in part by rolling. Proviso.

*Third.* On iron in pigs, sixty-two and one half cents per one hundred and twelve pounds.

On iron in pigs.

*Fourth.* On iron or steel wire, not exceeding number fourteen, six cents per pound, and over number fourteen, ten cents per pound.

On iron or steel wire.

*Fifth.* On round iron, or brazier's rods, of three sixteenths to eight sixteenths of an inch diameter, inclusive; and on iron in nail or spike rods, slit or rolled; and on iron in sheets, and hoop iron and on iron slit or rolled for band iron, scroll iron, or casement rods, three and one half cents per pound.

On round iron, or brazier's rods.

*Sixth.* On axes, adzes, drawing knives, cutting knives, sickles, or reaping hooks, scythes, spades, shovels, squares, of iron or steel, bridle bits of all descriptions, steelyards and scale beams, socket chisels, vices, and screws of iron for wood, called wood screws, ten per cent. ad valorem, in addition to the present rates of duty.

On axes, adzes, &c.

*Seventh.* On steel, one dollar and fifty cents per one hundred and twelve pounds.

On steel.

*Eighth.* On lead, in pigs, bars, or sheets, three cents per pound; on leaden shot, four cents per pound; on red or white lead, dry or ground in oil, five cents per pound; on litharge, orange mineral, lead manufactured into pipes, and sugar of lead, five cents per pound.

On lead, in pigs or sheets.

SEC. 2. *And be it further enacted*, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, in lieu of those now imposed by law.

After June 30, 1828, there be collected, &c., the following duties:

*First.* On wool unmanufactured, four cents per pound; and also, in addition thereto, forty per cent. ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-nine; from which time an additional ad valorem duty of five per cent. shall be imposed, annually until the whole of said ad valorem duty shall amount to fifty per cent. And all wool imported on the skin, shall be estimated as to weight and value, and shall pay the same rate of duty as other imported wool.

On wool unmanufactured.

Wool imported.

*Second.* On manufactures of wool, or of which wool shall be a component part, (except carpetings, blankets, worsted stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings,) the actual value of which, at the place whence imported, shall not exceed fifty cents the square yard, shall be deemed to have cost fifty cents the

On manufactures of wool, or of which wool shall be a component part, except carpetings, &c.

<sup>a</sup> An act to alter and amend the several acts imposing duties on imports, July 14, 1832, ch. 227. See p. 95, this vol. for act.

An act to modify the act of the fourteenth of July, 1832, and other acts imposing duties on imports March 2, 1833, ch. 55. See p. 108, this vol. for act.

An act to provide revenue from imports, and to change and modify the laws imposing duties on imports, and for other purposes, August 30, 1842, ch. 270. See p. 120, this vol. for act.



Proviso: On all manufactures of wool, except, &c.

On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, to exceed 50 cents the square yard.

On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, not to exceed \$2.50 the square yard, shall be deemed, &c.

Fifth.

Sixth.

Seventh.

Eighth.

After June 30, 1828, there shall be collected, &c., on the importation of the following articles, certain duties.

On unmanufactured hemp.

square yard and be charged thereon with a duty of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem: *Provided*, That on all manufactures of wool, except flannels and baizes, the actual value of which, at the place whence imported, shall not exceed thirty-three and one third cents per square yard, shall pay fourteen cents per square yard.

*Third.* On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed fifty cents the square yard, and shall not exceed one dollar the square yard, shall be deemed to have cost one dollar the square yard, and be charged thereon with a duty of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

*Fourth.* On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed one dollar the square yard, and shall not exceed two dollars and fifty cents the square yard, shall be deemed to have cost two dollars and fifty cents the square yard, and be charged with a duty thereon of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

*Fifth.* All manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed two dollars and fifty cents the square yard, and shall not exceed four dollars the square yard, shall be deemed to have cost, at the place whence imported, four dollars the square yard, and a duty of forty per cent. ad valorem, shall be levied, collected, and paid, on such valuation, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

*Sixth.* On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed four dollars the square yard, there shall be levied, collected, and paid, a duty of forty-five per cent. ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and from that time a duty of fifty per centum ad valorem.

*Seventh.* On woolen blankets, hosiery, mits, gloves, and bindings, thirty-five per cent. ad valorem. On clothing ready made, fifty per centum ad valorem.

*Eighth.* On Brussels, Turkey and Wilton carpets and carpetings, seventy cents per square yard. On all venetian and ingrain [ingrain] carpets or carpeting, forty cents per square yard. On all other kinds of carpets and carpeting, of wool, flax, hemp, or cotton, or parts of either, thirty-two cents per square yard. On all patent printed or painted floor cloths, fifty cents per square yard. On oil cloth other than that usually denominated patent floor cloth, twenty-five cents per square yard. On furniture oil cloth, fifteen cents per square yard. On floor matting made of flags or other materials, fifteen cents per square yard.

SEC. 3. *And be it further enacted*, That from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid on the importation of the following articles, in lieu of the duty now imposed by law:

*First.* On unmanufactured hemp, forty-five dollars per ton, until the thirtieth day of June, one thousand eight hundred and twenty-nine, from which time, five dollars per ton in addition, per annum,

until the duty shall amount to sixty dollars per ton. On cotton bagging, four and a half cents per square yard, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and afterwards a duty of five cents per square yard.

*Second.* On unmanufactured flax, thirty-five dollars per ton, until the thirtieth day of June, one thousand eight hundred and twenty-nine, from which time an additional duty of five dollars per ton, per annum, until the duty shall amount to sixty dollars per ton.

*Third.* On sail duck, nine cents per square yard; and, in addition thereto, one half cent yearly, until the same shall amount to twelve and a half cents per square yard.

*Fourth.* On molasses, ten cents per gallon.

*Fifth.* On all imported distilled spirits, fifteen cents per gallon, in addition to the duty now imposed by law.

*Sixth.* On all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of thirty per centum ad valorem; the additional duty of five per centum to take effect from and after the thirtieth day of June, one thousand eight hundred and twenty-nine; and on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem.

On indigo, an additional duty of five cents the pound, from the thirtieth day of June, one thousand eight hundred and twenty-nine, until the thirtieth day of June, one thousand eight hundred and thirty, and from that time an additional duty of ten cents each year, until the whole duty shall amount to fifty cents per pound.

SEC. 4. *And be it further enacted,* That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, no drawback of duty shall be allowed on the exportation of any spirit, distilled in the United States, from molasses; no drawback shall be allowed on any quantity of sail duck, less than fifty bolts, exported in one ship or vessel, at any one time.

SEC. 5. *And be it further enacted,* That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, in lieu of the duties now imposed by law, on window glass, of the sizes above ten inches by fifteen inches, five dollars for one hundred square feet: *Provided,* That all window glass imported in plate or sheets, uncut, shall be chargeable with the same rate of duty. On vials and bottles not exceeding the capacity of six ounces each, one dollar and seventy-five cents per groce.

SEC. 6. *And be it further enacted,* That from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, in lieu of the duties now imposed by law, on all imported roofing slates, not exceeding twelve inches in length, by six inches in width, four dollars per ton; on all such slates exceeding twelve, and not exceeding fourteen inches in length, five dollars per ton; on all slates exceeding fourteen, and not exceeding sixteen inches in length, six dollars per ton; on all slates exceeding sixteen inches, and not exceeding eighteen inches in length, seven dollars per ton; on all slates exceeding eighteen, and not exceeding twenty inches in length, eight dollars per ton; on slates exceeding twenty inches and not exceeding twenty-four inches in length, nine dollars per ton; and on all slates exceeding twenty-four inches in length, ten dollars per ton. And that, in lieu of the present duties, there be levied, collected and paid, a duty of thirty-three and a third per centum, ad valorem, on all imported ciphering slates.

SEC. 7. *And be it further enacted,* That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens, imported direct from China, the original cost of which,

On unmanufactured flax.

On sail duck.

On molasses.

On all imported distilled liquors.

On all manufactures of silk, &c.

On indigo.

After June 30, 1828, no drawback of duty shall be allowed on the exportation of any spirits, &c.

After June 30, 1828, on window glasses of certain sizes.

Proviso: All window glass imported.

On all imported roofing slates.

On ciphering slates.

On cotton cloths, excepting nankeens, imported direct from China, &c.

at the place whence imported, with the addition of twenty per cent. if imported from the Cape of Good Hope, or from any place beyond it, and of ten per cent. if imported from any other place, shall be less than thirty-five cents the square yard, shall, with such addition, be taken and deemed to have cost thirty-five cents the square yard, and charged with duty accordingly.

In all cases where the duty now is, or hereafter may be, imposed on any goods, &c.

SEC. 8. *And be it further enacted*, That, in all cases where the duty which now is, or hereafter may be, imposed, on any goods, wares, or merchandises, imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandises, imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require: And it shall, in every such case, be the duty of the appraisers of the United States, and of every of them, and of every other person who shall act as such appraiser, by all the reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto, to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and all such goods, wares, and merchandises, being manufactures of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished. And to the value of the said goods, wares, and merchandise, so ascertained, there shall, in all cases where the same are or shall be charged with an ad valorem duty, be added all charges, except insurance, and also twenty per centum on the said actual value and charges, if imported from the Cape of Good Hope, or any place beyond the same, or from beyond Cape Horn; or ten per centum if from any other place or country: and the said ad valorem rates of duty shall be estimated on such aggregate amount, any thing in any act to the contrary notwithstanding: *Provided*, That, in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof, at the time of purchase before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

Appraisement.

Proviso.

In cases where the actual value to be appraised of any goods, &c., imported into the United States, and subject to ad valorem duty.

SEC. 9. *And be it further enacted*, That, in all cases where the actual value to be appraised, estimated, and ascertained, as hereinbefore stated, of any goods, wares, or merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by, or directed to be imposed or levied on, the value of the square yard, or other parcel or quantity thereof, shall, by ten

per centum, exceed the invoice value thereof, in addition to the duty imposed by law on the same, if they had been invoiced at their own value, as aforesaid, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty so imposed on the same goods, wares, and merchandise when fairly invoiced: *Provided, always,* That nothing in this section contained shall be construed to impose the said last-mentioned duty of fifty per centum, for a variance between the bona fide invoice of goods produced in the manner specified in the proviso to the eighth section of this act, and the current value of the said merchandise in the country where the same may have been originally manufactured or produced: *And, further,* That the penalty of fifty per centum, imposed by the thirteenth section of the act, entitled "An act supplementary to, and to amend the act, entitled 'An act to regulate the collection of duties on imports and tonnage, passed the second day of March, one thousand seven hundred and ninety-nine, and for other purposes,'" approved March first, one thousand eight hundred and twenty-three, shall not be deemed to apply or attach to any goods, wares, or merchandise, which shall be subject to the additional duty of fifty per centum, as aforesaid, imposed by this section of this act.

Proviso.

1799, ch. 22, vol.  
1, S. L.  
1823, ch. 21, vol.  
3, S. L.

SEC. 10. *And be it further enacted,* That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities thereof, as the case may require, and of such actual value of every of them: And it shall be the duty of the Secretary of the Treasury to report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

Duty of the Secretary of the Treasury.

Approved, May 19, 1828.

S. L., VOL. 4, CHAP. CXI.—*An Act in addition to an act, entitled "An act concerning discriminating duties of tonnage and impost," and to equalize the duties on Prussian vessels and their cargoes.*

May 24, 1828.

Act of January 7, 1824, ch. 4, S. L.  
See page 77 of this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That, upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise, imported in the same from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost, within the United States, are, and shall be, suspended and discontinued, so far as respects the vessels of the said foreign nation, and the produce, manufactures, or merchandise imported into the United States in the same, from the said foreign nation, or from any other foreign country: the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.

Where no discriminating duties of tonnage or impost are levied in the ports of said nation, upon vessels, &c., of the United States, the President to issue his proclamation, declaring, &c.

SEC. 2. *And be it further enacted,* That no other or higher rate of duties shall be imposed or collected on vessels of Prussia, or of her

Duties collected on vessels of Prussia, &c.

dominions, from whencesoever coming, nor on their cargoes, howsoever composed, than are, or may be, payable on vessels of the United States, and their cargoes.

All duties assessed since April 15, 1826, on Prussian vessels, &c., beyond the amount which would have been payable, &c.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to return all duties which have been assessed since the fifteenth day of April, one thousand eight hundred and twenty-six, on Prussian vessels, and their cargoes, beyond the amount which would have been payable on vessels of the United States, and their cargoes; and that the same allowances of drawback be made on merchandise exported in Prussian vessels as would be made on similar exportations in vessels of the United States.

So much of this act as relates to Prussian vessels, &c., to continue in force on certain conditions, &c.

SEC. 4. *And be it further enacted*, That so much of this act as relates to Prussian vessels and their cargoes, shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of Prussia, and her dominions; and if at any time hereafter, the said equality shall not be reciprocated in the ports of Prussia, and her dominions, the President may, and he is hereby, authorized to issue his proclamation, declaring that fact, and thereupon so much of this act as relates to Prussian vessels, and their cargoes, shall cease and determine.

Approved, May 24, 1828.

May 24, 1828.

S. L., VOL. 4, CHAP. CXIII.—*An act altering the duties on wines imported into the United States.*<sup>a</sup>

After January 1, 1829, duties now imposed on wines imported into the United States, altered.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That, from and after the first day of January next, the duties now imposed on wines imported into the United States, shall cease, and that, in lieu thereof, the following duties shall be levied and collected on all wines so imported; that is to say:

On wines of France, &c., imported in casks.

On the wines of France, Germany, Spain and the Mediterranean, when imported in casks, unless specially enumerated, fifteen cents per gallon; except the red wines of France and Spain, when not imported in bottles, which shall pay only ten cents per gallon.

On wines of all countries when imported in bottles or cases.

On wines of all countries, when imported in bottles or cases, unless specially enumerated; on wines of Sicily, and on all wines not enumerated, whether imported in bottles, cases or casks, thirty cents per gallon, in addition to the duty now existing on the bottles when thus imported.

On sherry and Madeira wines, &c.

On Sherry and Madeira wines, whether imported in bottles, cases or casks, fifty cents per gallon, in addition to the duty on the bottles when so imported.

Duties imposed by this act, on wines imported, &c.

SEC. 2. *And be it further enacted*, That the duties imposed by this act on wine imported, shall be levied and collected on all wines remaining in the public ware-houses after the first of January, one thousand eight hundred and twenty-nine, in lieu of the duties existing when the same may have been imported.

A drawback of the duties shall be allowed on exportation, &c.

SEC. 3. *And be it further enacted*, That a drawback of the duties on wines, imposed by this act, shall be allowed on exportation, and that all existing laws concerning the exportation of merchandise for the benefit of drawback, the collection of duties, and the recovery, distribution and remission of all penalties and forfeitures, shall be taken and deemed to be applicable to importations under this act.

Approved, May 24, 1828.

<sup>a</sup> *Discriminating duties:*

Act of 1816, ch. 107, sec. 3. See p. 57, this vol.; Act of Jan. 14, 1817, ch. 50. Act of 1818, ch. 110, S. L. Act of 1832, ch. 207. See p. 106, this vol.; Act of 1832, ch. 227, sec. 10, S. L. Act of 1824, ch. 4. See p. 77, this vol.; Act of 1828, ch. 111. See p. 89, this vol.; Act of 1842, ch. 270, sec. 11. See p. 120, this vol.

S. L., VOL. 4, CHAP. CI.—*An act to reduce the duties on coffee, tea, and cocoa.*

May 20, 1830.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the thirty-first day of December, one thousand eight hundred and thirty, the duty on coffee shall be two cents per pound, and from and after the thirty-first day of December, one thousand eight hundred and thirty-one, the duty on coffee shall be one cent per pound, and no more; and from and after the thirty-first day of December, one thousand eight hundred and thirty, the duty on cocoa shall be one cent per pound, and no more. And that from and after the thirty-first December, one thousand eight hundred and thirty-one, the following rates of duty and no other, shall be levied and collected on teas imported from China, or other place east of the Cape of Good Hope, and in vessels of the United States, to wit: Imperial, Gunpowder, and Gomee, twenty-five cents per pound; Hyson and Young Hyson, eighteen cents per pound; Hyson Skin, and other green teas, twelve cents per pound; Souchong and other black teas, except Bohea, ten cents per pound, and Bohea four cents per pound; and on teas imported from any other place, or in vessels other than those of the United States, the following rates, to wit: Imperial, Gunpowder, and Gomee, thirty-seven cents; Hyson, and Young Hyson, twenty-seven cents; Hyson Skin, and other green teas, twenty cents; Souchong, and other black teas, except Bohea, eighteen cents; and Bohea, six cents per pound.*

Duty on coffee.

Cocoa.

Teas imported from China, &c.

Teas imported from any other place, or in foreign bottoms, &c.

SEC. 2. *And be it further enacted, That tea, cocoa, and coffee, which have been, or which shall be hereafter, put into the custom-house stores, under the bond of the importer, and which shall remain under the control of the proper officer of the customs, on the thirty-first of December, one thousand eight hundred and thirty, and the thirty-first day of December, one thousand eight hundred and thirty-one, respectively, shall be subject to no higher duty than if the same were imported, respectively, after the said thirty-first day of December, one thousand eight hundred and thirty, and the thirty-first day of December, one thousand eight hundred and thirty-one: Provided, That nothing herein contained shall be construed to alter or postpone the time when the duty on the said tea, cocoa, and coffee shall be payable.*

These duties applied to tea, &c., remaining in custom-house stores, &c.

Proviso.

Approved, May 20, 1830.

S. L., VOL. 4, p. 411.—*All iron manufactured for railroads liable to same duty as bar or bolt iron, etc.*

May 28, 1830.

SEC. 9. *And be it further enacted, That, from and after the thirtieth day of September next, all iron manufactured for railroads shall be liable to the same rate of duty which is now imposed on bar or bolt iron of similar manufacture; and that all scrap iron shall be liable to the same duty that is charged on iron in pigs: Provided, however, That when it shall be satisfactorily proved to the Secretary of the Treasury, that any of the said iron imported for the purpose of being applied in the construction of any railroad or inclined plane by any state or incorporated company, has been actually and permanently laid on any such railroad or inclined plane, that then and in that case he may allow to such state or company, a drawback of the duty on such railroad iron so laid, or, if the duty upon the same shall have been actually paid, he may refund the same: Provided, such drawback or repayment shall not reduce the duty to be paid on such iron below twenty-five per cent. ad valorem, nor upon any less quantity than twenty tons.*

Iron—duty.

Proviso.

Proviso.

Approved May 28, 1830.

May 29, 1830.

S. L., VOL. 4, CHAP. CLXXXV.—*An act to reduce the duty on molasses, and to allow a drawback on spirits distilled from foreign materials.*Duty on molasses  
five cents.Drawback on dis-  
tilled spirits four  
cents.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirtieth day of September, one thousand eight hundred and thirty, the duty on molasses shall be five cents for each gallon, and no more; and from and after that time, there shall be allowed a drawback of four cents upon every gallon of spirits distilled in the United States or the territories thereof, from foreign molasses, on the exportation thereof to any foreign port or place other than the dominions of any foreign state immediately adjoining the United States, in the same manner and on the same conditions as before the tariff of May the nineteenth, one thousand eight hundred and twenty-eight.*

Approved, May 29, 1830.

May 29, 1830.

S. L., VOL. 4, CHAP. CLXXXIX.—*An act to reduce the duty on salt.*Duty on salt re-  
duced.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, the duty on salt be fifteen cents per bushel of fifty-six pounds, from the thirty-first of December next, until the thirty-first of December, one thousand eight hundred and thirty-one; and, after that time, ten cents per bushel, and no more.*

Approved, May 29, 1830.

May 29, 1830.

S. L., VOL. 4, CHAP. CCVII.—*An act to amend the acts regulating the commercial intercourse between the United States and certain colonies of Great Britain.<sup>a</sup>*President of  
United States, on  
the adoption of cer-  
tain measures by  
the British Govern-  
ment, authorized to  
open ports of United  
States on reciprocal  
terms.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the government of Great Britain will open the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States, for an indefinite or for a limited term; that the vessels of the United States and their cargoes, on entering the colonial ports aforesaid, shall not be subject to other or higher duties of tonnage or impost, or charges of any other description, than would be imposed on British vessels or their cargoes, arriving in said colonial possessions from the United States; that the vessels of the United States may import into the colonial possessions from the United States any article or articles which could be imported in a British vessel into the said possessions from the United States; and that the vessels of the United States may export from the British colonies afore mentioned, to any country whatever, other than the dominions or possessions of Great Britain, any article or articles that can be exported therefrom in a British vessel, to any country other than the British dominions or possessions as aforesaid; leaving the commercial intercourse of the United States, with all other parts of the British dominions or possessions, on a footing not less favourable to the United States, than it now is, and that then, and in such case, the President of the United States shall be, and he is hereby authorized at any time before the next session of Congress, to issue his proc-*

<sup>a</sup> For the proclamation issued by the President of the United States under the provisions of this act, October 5, 1830, see page 93, of this volume.

lamation, declaring that he has received such evidence; and, thereupon, from the date of such proclamation, the ports of the United States shall be opened, indefinitely or for a term fixed, as the case may be, to British vessels coming from the said British colonial possessions, and their cargoes, subject to no other or higher duty of tonnage or impost, or charge of any description whatever, than would be levied on the vessels of the United States, or their cargoes, arriving from the said British possessions; and it shall be lawful for the said British vessels to import into the United States, and to export therefrom, any article or articles which may be imported or exported in vessels of the United States: and the act, entitled "An act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen; an act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty; and an act, entitled "An act to regulate the commercial intercourse between the United States, and certain British ports," passed on the first day of March, one thousand eight hundred and twenty-three, are, in such case, hereby declared to be suspended, or absolutely repealed, as the case may require.

Act of April 18, 1818, ch. 70, vol. 3, S. L., an act concerning navigation.  
Act of May 15, 1820, ch. 122, vol. 3, S. L.

Act of March 1, 1823, ch. 22, vol. 3, S. L.

SEC. 2. *And be it further enacted*, That, whenever the ports of the United States shall have been opened, under the authority given in the first section of this act, British vessels and their cargoes shall be admitted to an entry in the ports of the United States from the islands, provinces, or colonies, of Great Britain, on or near the North American continent, and north or east of the United States.

Approved, May 29, 1830.

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S. L., VOL. IV, p. 817—*A proclamation by the President of the United States of America.*

October 5, 1830.

Whereas, by an act of the Congress of the United States, passed on the twenty-ninth day of May, one thousand eight hundred and thirty, it is provided, that, whenever the President of the United States shall receive satisfactory evidence that the government of Great Britain will open the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States, for an indefinite or for a limited term; that the vessels of the United States and their cargoes, on entering the colonial ports aforesaid, shall not be subject to other or higher duties of tonnage or impost, or charges of any other description, than would be imposed on British vessels or their cargoes arriving in the said colonial possessions from the United States; that the vessels of the United States may import into the said colonial possessions, from the United States, any article or articles which could be imported in a British vessel into the said possessions from the United States; and that the vessels of the United States may export from the British colonies aforementioned, to any country whatever other than the dominions or possessions of Great Britain, any article or articles that can be exported therefrom in a British vessel, to any country other than the British dominions or possessions aforesaid, leaving the commercial intercourse of the United States with all other parts of the British dominions or possessions on a footing not less favorable to the United States than it now is, That then, and in such case, the President of the United States shall be authorized, at any time before the next session of Congress, to issue his proclamation, declaring that he has received such evidence, and that thereupon, and from the date of such proclamation, the ports of the United States shall be opened indefinitely,

1830, ch. 207, S. L. See p. 92, this vol., for act.



1818, ch. 70, vol.  
3, S. L.  
1820, ch. 122, vol.  
3, S. L.

1823, ch. 22, vol.  
3, S. L.

or for a term fixed, as the case may be, to British vessels coming from the said British colonial possessions, and their cargoes, subject to no other or higher duty of tonnage or impost, or charge of any description whatever, than would be levied on the vessels of the United States or their cargoes, arriving from the said British possessions; and that it shall be lawful for the said British vessels to import into the United States, and to export therefrom, any article or articles which may be imported or exported in vessels of the United States; and that the act, entitled "An Act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen, an act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty, and an act, "An Act to regulate the commercial intercourse between the United States and certain British ports," passed on the first day of March, one thousand eight hundred and twenty-three, shall, in such case, be suspended, or absolutely repealed, as the case may require.

And whereas, by the said act, it is further provided, that, whenever the ports of the United States shall have been opened under the authority thereby given, British vessels and their cargoes shall be admitted to an entry in the ports of the United States from the islands, provinces, or colonies of Great Britain, on or near the North American continent, and north or east of the United States.

And whereas satisfactory evidence has been received by the President of the United States, that, whenever he shall give effect to the provisions of the act aforesaid, the government of Great Britain will open, for an indefinite period, the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States and their cargoes, upon the terms and according to the requisitions of the aforesaid act of Congress.

Ports of the  
United States  
opened to vessels  
from British islands  
and provinces, and  
certain acts re-  
pealed.  
1830, ch. 207, S. L.

Now, therefore, I, Andrew Jackson, President of the United States of America; do hereby declare and proclaim that such evidence has been received by me; and that by the operation of the act of Congress, passed on the twenty-ninth day of May, one thousand eight hundred and thirty, the ports of the United States are, from the date of this proclamation, open to British vessels coming from the said British possessions, and their cargoes, upon the terms set forth in the said act; the act, entitled "An Act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen, the act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty, and the act, entitled "An Act to regulate the commercial intercourse between the United States and certain British ports," passed the first day of March, one thousand eight hundred and twenty-three, are absolutely repealed; and British vessels and their cargoes are admitted to an entry in the ports of the United States, from the islands, provinces, and colonies of Great Britain on or near the American continent, and north or east of the United States.

1818, ch. 70.  
1820, ch. 122, vol.  
3, S. L.  
1823, ch. 22, vol.  
3, S. L.

Given under my hand, at the city of Washington, the fifth day of October, in the year of our Lord one thousand eight hundred and thirty, and fifty-fifth of the Independence of the United States.

ANDREW JACKSON.

By the President.

M. VAN BUREN, *Secretary of State*.

S. L., VOL. 4, CHAP. CCVII.—*An act concerning tonnage duty on Spanish vessels.*<sup>a</sup>

July 13, 1832.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That no other or greater duty of tonnage be levied in the ports of the United States on vessels owned wholly by subjects of Spain, coming from a port in Spain, than shall, by the Secretary of the Treasury, be ascertained to have been paid on American vessels in the ports of Spain previous to the twentieth October, one thousand eight hundred and seventeen.

No higher duties of tonnage to be levied on Spanish vessels than are paid by American vessels.

SEC. 2. *And be it further enacted,* That vessels owned wholly by Spanish subjects, coming from any of the colonies of Spain, either directly or after touching at any other port or place, shall pay, in the ports of the United States, the same rate of duty on tonnage that shall be levied on American vessels in the Spanish colonial port from whence such Spanish vessel shall have last departed; the said amount to be ascertained by the Secretary of the Treasury, who is hereby authorized, from time to time, to give directions to the officers of the customs of the United States for the collection of such duties, so as to conform the said duties to any variation that may take place in the duties levied on American vessels in such Spanish ports.

Spanish colonial vessels to pay same tonnage duty as American vessels in Spanish colonial ports.

SEC. 3. *And be it further enacted,* That whenever the President shall be satisfied that the discriminating or countervailing duties of tonnage levied by any foreign nation on the ships or vessels of the United States shall have been abolished, he may direct that the tonnage duty on the vessels of such nation shall cease to be levied in the ports of the United States; and cause any duties of tonnage that may have been levied on the vessels of such foreign nation, subsequent to the abolition of its discriminating duties of tonnage, to be refunded.

The President, in case any foreign nation shall abolish discriminating tonnage duties on American vessels, may direct duties on vessels of such nation to cease, &c.

SEC. 4. *And be it further enacted,* That the second and third sections of this act shall be in force and take effect from and after the first day of January next.

2d and 3d sections to take effect January 1, 1833.

Approved, July 13, 1832.

S. L., VOL. 4, CHAP. CCXXVII.—*An act to alter and amend the several acts imposing duties on imports.*<sup>b</sup>

July 14, 1832.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That from and after the third day of March, one thousand eight hundred and thirty-three, so much of the act entitled "An act in alteration of the several acts imposing duties on imports," approved the nineteenth May, one thousand eight hundred and twenty-eight, as is herein otherwise provided for, shall be repealed, except so far as the same may be necessary for the recovery and collection of all duties which shall have accrued under the said act; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, which may have been incurred under the same.

Parts of the act of May 19, 1828. See p. 73, this vol.

SEC. 2. *And be it further enacted,* That, from and after the third day of March, one thousand eight hundred and thirty-three, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

Duties to be levied on certain articles, after 3d of March, 1833.

First. Wool, unmanufactured, the value whereof, at the place of exportation, shall not exceed eight cents per pound, shall be imported

Coarse unmanufactured wool free.

<sup>a</sup> See notes of the acts relating to discriminating duties, vol. 4, p. 2, S. L. See p. 90, this volume.

<sup>b</sup> See acts of March 2, 1833, pages 108-9 and 111, this volume.

Unmanufactured  
wool, valued at  
more than 8 cents  
per pound.

Proviso.

On manufactures  
of wool or of which  
wool is a component  
part.

free of duty; and if any wool so imported shall be fine wool mixed with dirt or other material, and thus reduced in value to eight cents per pound, or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon shall be charged in conformity with such appraisal; on wool, unmanufactured, the value whereof, at the place of exportation, shall exceed eight cents, shall be levied four cents per pound, and forty per centum ad valorem: *Provided*, That wool imported on the skin shall be estimated, as to weight and value, as other wool.

Second. On all milled and fulled cloth, known by the name of plains, kerseys, or kendal cottons, of which wool shall be the only material, the value whereof shall not exceed thirty-five cents a square yard, five per centum ad valorem; on worsted stuff goods, shawls and other manufactures of silk and worsted, ten per centum ad valorem; on worsted yarn, twenty per centum ad valorem; on woolen yarn, four cents per pound, and fifty per centum ad valorem; on mits, gloves, bindings, blankets, hosiery, and carpets and carpeting, twenty-five per centum, except Brussels, Wilton, and treble ingrained carpeting, which shall be at sixty-three cents the square yard; all other ingrained and Venetian carpeting, at thirty-five cents the square yard; and except blankets, the value whereof at the place from whence exported, shall not exceed seventy-five cents each, the duty to be levied upon which, shall be five per centum ad valorem; on flannels, bockings, and baizes, sixteen cents the square yard; on coach laces, thirty-five per centum; and upon merino shawls made of wool, all other manufactures of wool, or of which wool is a component part, and on ready-made clothing, fifty per centum ad valorem.<sup>a</sup>

<sup>a</sup> Under the act of Congress passed July 14, 1832, ch. 227, entitled "An act to alter and amend the several acts imposing duties on imports," worsted shawls with cotton borders, and worsted suspenders with cotton straps or ends, are not subjected to a duty of fifty per centum ad valorem. *Elliott v. Swartwout*, 10 Peters, 137.

Laws imposing duties on goods are intended for practical use and application by men engaged in commerce, and hence it has become a settled rule in the interpretation of statutes of this description to construe the language adopted by the legislature, and particularly in the denomination of articles, according to the commercial understanding of the terms used. *Ibid*.

*Construction of statutes:*

The principles applied in the courts of the United States in relation to the construction of statutes of the United States and of statutes in general.

The suspension of a statute for a limited time is not a repeal of it. *Brown*, plaintiff in error, *v. Barry*, 3 Dall., 365; 1 Cond. Rep., 165.

The intention of the legislature, when discovered, must prevail; any rule of construction, declared by previous acts, to the contrary notwithstanding. *Ibid*.

The presumption must always be in favor of the validity of a law if the contrary is not clearly demonstrated. *Cooper v. Telfair*, 4 Dall., 14; 1 Cond. Rep., 211.

A legislative act founded on a mistaken opinion of what was law, does not change the actual state of the law, as to preexisting cases. *Talbot v. Seeman*, 1 Cranch, 1; 1 Cond. Rep., 229.

It is true that in mere private cases between individuals a court will and ought to struggle hard against a construction which will, by a retrospective operation, affect the rights of parties; but in great national concerns, where individual rights acquired by war are sacrificed for national purposes, the contract making the sacrifice ought always to receive a construction conforming to its manifest import; and if the nation has given up the vested rights of its citizens, it is not for the court, but for the Government to consider whether it be a case proper for compensation. *United States v. The Schooner Peggy*, 1 Cranch, 103; 1 Cond. Rep., 256.

If courts are to regard the Constitution, and the Constitution is superior to any ordinary act of the legislature, the Constitution, and not such ordinary act, must govern the case to which they both apply. *Marbury v. Madison*, 1 Cranch, 137; 1 Cond. Rep., 267.

In the construction of a statute positive and explicit provisions comprehending in terms a whole class of cases are not to be restrained by applying to those cases an implication drawn from subsequent words, unless that implication be

Third. On all manufactures of cotton, or of which cotton shall be a component part, twenty-five per centum ad valorem, excepting cotton twist, yarn, and thread, which shall remain at the rate of duty fixed by the act to amend the several acts imposing duties on imports, of twenty-second May, one thousand eight hundred and twenty-four; *And provided*, That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square yard, and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard; and on nankeens, imported direct from China, twenty per centum ad valorem.

Manufactures of cotton, or of part cotton.

1824, ch. 136, S. L. See p. 78, this vol.

Proviso.

Fourth. On all stamped, printed or painted floor cloths, forty-three cents a square yard; on oil cloths of all kinds, other than usually denominated patent floor cloth, twelve and a half cents the square yard; and on floor matting, usually made of flags or other materials, five per centum ad valorem.

Floor cloths, oil cloths, and floor matting.

Fifth. On iron, in bars or bolts, not manufactured in whole or in part by rolling, ninety cents per one hundred and twelve pounds.

Iron, in bars or bolts not manufactured.

Sixth. On bar and bolt iron, made wholly or in part by rolling, thirty dollars per ton: *Provided*, That all iron in slabs, blooms, or other form less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay duty accordingly.

Bar or bolt iron made wholly or in part by rolling. Proviso.

Seventh. On iron in pigs, fifty cents per one hundred and twelve pounds, on vessels of cast iron, not otherwise specified, one and a half cents per pound; on all other castings of iron, not otherwise specified, one cent per pound.

Iron in pigs.

very clear, necessary, and irresistible. *Faw v. Marsteller*, 2 Cranch, 10; 1 Con. Rep., 337.

Where a case is shown to be out of the mischief intended to be guarded against, or out of the spirit of the law, the letter of the statute will not be deemed so unequivocal as absolutely to exclude another construction. *Ibid*.

It is said the case ought to be an extraordinary one, that the circumstances ought to be uncommon, which would warrant a departure from the general principles established for the government of contracts. This is true, and the Supreme Court would certainly not feel itself at liberty to exercise, on a common occasion, a discretionary power, limited only by the opinion entertained of the naked justice of the case. *Ibid*.

That a law is the best expositor of itself, that every part of an act is to be taken into view for the purpose of discovering the mind of the legislature, and that the details of one part may contain regulations restricting the extent of general expressions used in another part of the same act, are among those plain rules laid down by common sense for the exposition of statutes, which have been uniformly acknowledged. *Pennington v. Cox*, 2 Cranch, 33; 1 Cond. Rep., 346.

It is undoubtedly a well-established principle in the exposition of statutes that every part is to be considered and the intention of the legislature to be extracted from the whole. It is also true that where great inconvenience will result from a particular construction, that construction is to be avoided, unless the meaning of the legislature be plain, in which case it must be obeyed. *United States v. Fisher et al.*, assignees of Blight, 2 Cranch, 358; 1 Cond. Rep., 421.

That the consequences are to be considered in expounding laws, where the intent is doubtful, is a principle not to be contradicted; but it is also true that it is a principle which must be applied with caution, and which has a degree of influence dependent on the nature of the case to which it is applied when rights are infringed. *Ibid*.

Where fundamental principles are overthrown, where the general system of the laws is departed from, the legislative intention must be expressed with irresistible clearness to induce a court of justice to suppose a design to effect such objects. But when only a political regulation is made which is inconvenient, if the intention of the legislature be expressed in terms which are sufficiently intelligible to leave no doubt in the mind, when the words are taken in their ordinary sense, it would be going a great way to say that a constrained interpretation must be put upon them to avoid an inconvenience which ought to have been contemplated in the legislature when the act was passed, and which, in their

Iron or steel  
wire, &c.

Eighth. On iron or steel wire, not exceeding number fourteen, five cents per pound; exceeding number fourteen, nine cents per pound; on silvered or plated wire five per centum ad valorem; on cap or bonnet wire covered with silk, cotton, flaxen, yarn or thread, manufactured abroad, twelve cents per pound.

opinion, was probably overbalanced by the particular advantages it was calculated to produce. *Ibid.*

In cases depending on the statutes of a State, the settled construction of these statutes by the State courts is to be regarded. *Polk's Lessee v. Wendal*, 9 Cranch, 87; 3 Cond. Rep., 286.

In the construction of the statutes or local laws of a State it is frequently necessary to recur to the history and situation of the country, in order to ascertain the reason as well as the meaning of many of them, to enable a court to apply with propriety the different rules for construing statutes. *Preston v. Browder*, 1 Wheat., 115; 3 Cond. Rep., 508.

The best judges in England have been of opinion that relaxing the construction of the statute of frauds ought not to be extended further than it has already been carried, and the Supreme Court entirely concurs in that opinion. *Grant v. Naylor*, 4 Cranch, 224; 2 Cond. Rep., 95.

An act of Congress ought never to be construed to violate the law of nations if any other possible construction remains, and consequently can never be construed to violate neutral rights, or to affect neutral commerce, further than is warranted by the law of nations as understood in this country. *Murray v. The Charming Betsey*, 2 Cranch, 64; 1 Cond. Rep., 358.

When an act of Congress is revived by a subsequent act it is revived precisely in that form, and with that effect, which it had at the moment when it expired. *The cargo of the Brig Aurora v. The United States*, 7 Cranch, 382; 2 Cond. Rep., 540.

It is a general rule in the construction of public statutes that the word "may" is to be construed "must," in all cases where the legislature means to impose a positive and absolute duty, and not merely to give a discretionary power. And in all cases the construction should be such as carries into effect the true intent and meaning of the legislature in the enactment. *Minor et al. v. The Mechanics' Bank of Alexandria*, 1 Peters, 46.

Where English statutes, such, for instance, as the statute of frauds and the statute of limitations, have been adopted into our own legislation, the known and settled construction of those statutes by English courts of law has been considered as silently incorporated into the acts, or has been received with all the weight of authority. *Pennock v. Dialogue et al.*, 2 Peters, 1.

Where the question upon the construction of the statute of a State relative to real property has been settled by any judicial decision in the State where the land lies, the Supreme Court, upon the uniform principles adopted by it, would recognize that decision as a part of the local law. *Gardner v. Collins*, 2 Peters, 58.

A legislative act is to be interpreted according to the intention of the legislature apparent upon its face. Every technical rule as to the construction or force of particular terms must yield to the clear expression of the paramount will of the legislature. *Wilkinson v. Leland et al.*, 2 Peters, 627.

In cases not absolutely closed by authority, the Supreme Court has always expressed a strong inclination not to extend the operation of the statute of frauds so as to embrace original and distinct promises, made by different persons at the same time, upon the same general consideration. *Townsley v. Sumrall*, 2 Peters, 182.

The Supreme Court has been often called upon to consider the sixteenth section of the judiciary act of 1789, and as often, either expressly or by the course of its decisions, has held that it is merely declaratory; making no alteration whatever in the rules of equity on the subject of legal remedy. *Boyce's Executors v. Grundy*, 3 Peters, 210.

The rule which has uniformly been observed by the Supreme Court in construing statutes is to adopt the construction made by courts of the country by whose legislature the statute was enacted. This rule may be susceptible of some modification when applied to British statutes which are adopted in any of the States. By adopting them they become our own as entirely as if they had been enacted by the legislature of the State. *Cathcart et al. v. Robinson*, 5 Peters, 264.

The construction which British statutes had received in England at the time of their adoption in this country, indeed to the time of the separation of this country from the British Empire, may very properly be considered as accompanying the statutes themselves, and forming an integral part of them. But however subsequent decisions may be respected, and certainly they are entitled to great respect, their absolute authority is not admitted. If the English courts

Ninth. On round iron or brazier's rods, of three-sixteenths to eight-sixteenths of an inch diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, and hoop iron, and on iron, slit, rolled, or hammered, for band iron, scroll iron, or casement rods, three cents per pound; on iron spikes, Round iron or brazier's rods, &c.  
Iron spikes, nails, &c.

vary their construction of a statute which is common to both countries, we do not hold ourselves bound to fluctuate with them. *Ibid.*

Generally statutes are to be construed to operate in futuro, unless a retrospective effect be clearly intended. *Prince v. The United States*, 2 Gallis. C. C. R., 204.

The word "or" has sometimes been construed to mean "and." Such construction has been clearly necessary to give effect to a clause in a will, or to some legislative provision, but never to change a contract at pleasure. *Douglas v. Eyre*, Gilpin's D. C. R., 148.

Where a British statute is reenacted in this country it is reasonable to suppose that the legislature designed to adopt as well the settled construction which had been given to the act by the British courts as the act itself. *Kirkpatrick et al. v. Gibson's Executors*, 2 Brockenb., C. Cls. R., 388.

In doubtful cases a court should compare all the parts of a statute, and different statutes in *pari materia*, to ascertain the intention of the legislature. *The Sloop Elizabeth*, Paines's C. Cls. R., 11.

Semble: That in questions of commercial law the courts of the United States are not concluded by the local construction proceeding from State courts. *Donnell v. The American Ins. Co.*, 2 Sumner's C. Cls. R., 366.

In the construction of statutes one part must be construed by another. In order to attest the legislative intention the whole statute must be inspected. *Strode v. Stafford Justices*, 1 Brockenb., C. Cls. R., 162.

It is a rule of law that a statute applicable in its terms to particular actions can not be applied by construction to other actions standing on the same reasons. *Jacob v. The United States*, 1 Brockenb., C. Cls. R., 520.

Penal laws must be construed strictly to bring the case within the definition of the law, but not so as to exclude a case within their ordinary acceptation. *The United States v. Wilson and Porter*, 1 Baldwin's C. Cls. R., 78.

Laws are construed strictly to save a right or avoid a penalty, and liberally to give a remedy or effect an object declared in the law. *Whitney et al. v. Emmett et al.*, 1 Baldwin's C. Cls. R., 316.

The provisions of a law which are merely directory are not to be construed into conditions precedent. *Ibid.*

The mercantile terms are to be taken in the sense intended, which is to be ascertained by the laws in *pari materia*. *The United States v. Twenty-four Coils of Cordage*, 1 Baldwin's C. Cls. R., 505.

The words of a law imposing a forfeiture or penalty should not be construed to embrace a case not within the parts of the law which prohibits the act done, or direct the performance of any act, by the omission of which the penalty or forfeiture is incurred. *Ibid.*, 508.

If a section of an act of Congress admits of two interpretations, one of which brings it within and the other pushes it beyond the constitutional authority of Congress, it is the duty of the Supreme Court to adopt the former construction; because a presumption never ought to be indulged that Congress meant to exercise or usurp any unconstitutional authority, unless that construction is forced on the court by language altogether incongruous. *The United States v. Combe*, 12 Peters, 72.

Upon the general principle of interpreting statutes, when the words are general, the court are not at liberty to insert limitations not called for by the sense, or the objects, or the mischiefs of the enactment. *Ibid.*

The office of a proviso, generally, is either to except something from the enacting clause, or to qualify or restrain its generality, or to exclude some possible ground of misinterpretation of its extending to cases not intended by the legislature to be brought within its purview. *Ibid.*

The court in construing an act will not consider the motives, or reasons, or opinions, expressed by individual Members of Congress in debate, but will look, if necessary, to the public history of the times in which it was passed. *Aldridge et al. v. Williams*, 3 Howard, 1.

An act of Congress imposing a duty upon imports must be construed to describe the article upon which the duty is imposed according to the commercial understanding of the terms used in the law, in our own markets, at the time when the law was passed. *Curtis v. Martin*, 3 Howard, 106.

Revenue laws for the prevention of fraud, for the suppression of a public wrong, or to effect a public good, are not in a strict sense penal statutes, although they impose a penalty. But they ought to be so construed as most

	four cents per pound; on iron nails, cut or wrought, five cents per pound; on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on square wire used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length used therefor, twelve per centum ad valorem; on anvils and anchors, and all parts thereof, manufactured in whole or in part, two cents per pound; on iron cables or chains, or parts thereof, manufactured in whole or in part, three cents per pound, and no drawback shall be allowed on the exportation of iron cables or parts thereof; on mill cranks and mill irons of wrought iron, four cents per pound; on mill saws, one dollar each; on blacksmith's hammers and sledges, two and a half cents per pound; on muskets, one dollar and fifty cents per stand; on rifles, two dollars and fifty cents each; on all other firearms, thirty per centum ad valorem.
Anvils, anchors, iron cables, &c.	
No drawback allowed on iron cables.	
Firearms.	
Axes, &c.	Tenth. On axes, adzes, hatchets, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated, brass and polished steel saddlery, coach and harness furniture, of all descriptions, steelyards and scalebeams, socket chisels, vises and screws of iron, called woodscrews, thirty per centum ad valorem; on common tinned and japanned saddlery of all descriptions, ten per centum ad valorem: <i>Provided</i> , That said articles shall not be imported at a less rate of duty than would have been chargeable on the material constituting their chief value, if imported in an unmanufactured state.
Proviso, suspended by act of March 1, 1837, until the close of the next session of Congress.	
Steel.	Eleventh. On steel, one dollar and fifty cents per one hundred and twelve pounds.
Japanned and plated wares, &c.	Twelfth. On japanned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem: <i>Provided</i> , That all articles manufactured in whole of sheet, rod, hoop, bolt, or bar iron, or of iron wire, or of which sheet, rod, hoop, bolt, or bar iron, or iron wire, shall constitute the greatest weight, and which
Proviso, suspended by act of March 1, 1837, until the close of the next session of Congress.	

effectually to accomplish the intention of the legislature in passing them, instead of being construed with great strictness in favor of the defendant. *Taylor et al. v. The United States*, 3 Howard, 197.

A clause of forfeiture in a law is to be construed differently from a similar clause in an engagement between individuals. A legislature may impose it as a punishment, but individuals can only make it a matter of contract. *The State of Maryland v. The Baltimore and Ohio Railroad Company*, 3 Howard, 534.

Statutes in *pari materia* should be taken into consideration in construing a law. If a thing contained in a subsequent statute be within the reason of a former statute, it shall be taken to be within the meaning of that statute. *The United States v. Freeman*, 3 Howard, 556.

If it can be gathered from a subsequent statute in *pari materia* what meaning the legislature attached to the words of a former statute, this will amount to a legislative declaration of its meaning, and will govern the construction of the first statute. *Ibid.*

The meaning of the legislature may be extended beyond the precise words used in the law, from the reason or motive on which the legislature proceeded, from the end in view, or the purpose which was designed; the limitation of the rule being that to extend the meaning in any case not included within the words, the case must be shown to come within the same reason upon which the law maker proceeded, and not a like reason. *Ibid.*

In affirmative statutes, such part of a prior as may be incorporated into the subsequent statute, as consistent with it, must be considered in force. *Davies v. Fairbairn*, 3 Howard, 636.

If a subsequent statute be not repugnant in all its provisions to a prior one, yet if the latter statute clearly intended to prescribe the only rules which should govern, it repeals the prior one. *Ibid.*

In the construction of penal statutes, the proper course is to search out and follow the true intent of the legislature and to adopt that sense which harmonizes best with the context, and promotes, in the fullest manner, the apparent

are not otherwise specified, shall pay the same duty per pound that is charged by this act on sheet, rod, hoop, bolt, or bar iron, or on iron wire, of the same number, respectively: *Provided, also*, That the said last mentioned rates shall not be less than the said duty of twenty-five per centum ad valorem.

Proviso, suspended by act of March 1, 1837, until the close of the next session of Congress. Scrap and old iron, &c.

Thirteenth. That all scrap and old iron shall pay a duty of twelve dollars and fifty cents per ton; that nothing shall be deemed old iron that has not been in actual use, and fit only to be re-manufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly; all manufactures of iron, partly finished, shall pay the same rates of duty as if entirely finished; all vessels of cast iron, and all castings of iron, with handles, rings, hoops, or other addition of wrought iron, shall pay the same rates of duty as if made entirely of cast iron.

Fourteenth. On unmanufactured hemp, forty dollars per ton: sail duck, fifteen per centum ad valorem; and on cotton bagging, three and a half cents a square yard, without regard to the weight or width of the article:<sup>a</sup> On felts or hat bodies made wholly, or in part, of wool, eighteen cents each.

Hemp, sail duck, cotton bagging, &c.

Fifteenth. On all manufactures of silk, or of which silk shall be a component part, coming from beyond the Cape of Good Hope, ten per centum ad valorem, and on all other manufactures of silk, or of which silk is a component part, five per centum ad valorem, except sewing silk, which shall be forty per centum ad valorem.

Manufactures of silk, &c.

Sixteenth. On brown sugar and syrup of sugar cane, in casks, two and a half cents per pound; and on white clayed sugar, three and one-third cents per pound.<sup>b</sup>

Sugars.

Seventeenth. On salt, ten cents per fifty-six pounds.

Salt.

Eighteenth. On old and scrap lead, two cents per pound.

Old and scrap lead. Teas.

Nineteenth. On teas of all kinds, imported from places this side the Cape of Good Hope, or in vessels other than those of the United States, ten cents per pound.

policy and objects of the legislature. *The United States v. Weaver*, 3 Sumner's C. Cls. R., 208.

In construing an act of Congress, if there be a mistake apparent on the face of the act, which may be corrected by other language in the act itself, the mistake is not fatal. *Blanchard v. Sprague*, 3 Sumner's C. Cls. R., 279.

But where the descriptive words constitute the very essence of the act, unless the description is so clear and accurate as to refer to the particular subject intended, and be incapable of being applied to any other, the mistake is fatal. *Ibid.*

There is no case where the court in the construction of a statute has substituted other words and other dates, in order to maintain an act making erroneous references to things *aliunde*. *Ibid.*

The judiciary act of 1789, ch. 20, sec. 32, gives no authority to the courts of the United States to make any amendments in judgments except as to defects in want of form. *Albers v. Whitney*, 1 Story C. C. R., 310.

Although penal statutes are to be construed strictly, yet all the provisions thereof must be taken together, and interpreted according to the import of the words, and not by the mere divisions into sections, so as to give effect to the object and intent of the statute, and all statutes relating to the same subject matter are to be interpreted together, and such a construction is to be given to them, consistent with the words, as will avoid the mischief, and promote the objects and policy contemplated by the statutes. *The Schooner Harriet*, 1 Story C. C. R., 251.

The tariff, being a statute regulating commerce, the terms of it must be construed according to commercial usage. *Bacon v. Bancroft*, 1 Story C. C. R., 341.

<sup>a</sup> An act of Congress imposing a duty on imports, must be construed to describe the article upon which the duty is imposed according to the commercial understanding of the terms used in the law, in our own markets, at the time when the law was passed. (*Curtis v. Martin et al.*, 3 Howard, 106.)

The duty, therefore, imposed by the act of 1832, upon cotton bagging, can not properly be levied upon an article which was not known in the market as cotton bagging in 1832, although it may subsequently be called so. *Ibid.*

<sup>b</sup> A seizure was made in the port of New Orleans, under the sixty-seventh section of the act of March 2, 1799, ch. 22, regulating the collection of duties,



Slates.	Twentieth. On slates of all kinds, twenty-five per centum ad valorem.
Window glass.	Twenty-first. On window glass not above eight by ten inches in size, three dollars per hundred square feet; not above ten by twelve inches, three dollars and fifty cents per hundred square feet; and if above ten by twelve inches, four dollars per hundred square feet: <i>Provided</i> , That all window glass imported in plates, uncut, shall be charged with the highest rates of duty hereby imposed. On all apothecaries' vials and bottles, exceeding the capacity of six and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents the gross; all perfumery and fancy vials and bottles, not exceeding the capacity of four ounces each, two dollars and fifty cents the gross; and those exceeding four ounces, and not exceeding sixteen ounces each, three dollars and twenty-five cents the gross: on all wares of cut glass not specified, three cents per pound, and thirty per centum ad valorem: on black glass bottles not exceeding one quart, two dollars per gross: on black glass bottles exceeding one quart, two dollars and fifty cents per gross; on demijohns, twenty-five cents each, and on all other articles of glass not specified, two cents per pound, and twenty per centum; on paper hangings, forty per centum: on all Leghorn hats or bonnets, and on all hats or bonnets of straw, chip or grass, and all flats, braids, or plaits for making hats or bonnets, thirty per centum: on the following articles twelve and a half per centum ad valorem, namely, whalebone, the product of foreign fishing, raw silk, and dressed furs; and on the following articles twenty-five per centum ad valorem, namely, boards, planks, walking canes and sticks, frames or sticks for umbrellas and parasols, and all manufactures of wood not otherwise specified; copper vessels, and all manufactures of copper, not otherwise specified: all manufactures of hemp or flax, except yarn and cordage, tarred and untarred, ticklenburgs, osnaburgs, and burlaps, not otherwise specified; fans, artificial flowers, ornamental feathers, ornaments for head dresses, caps for women, and millinery of all kinds; comfits and sweetmeats of all kinds, preserved in sugar or brandy; umbrellas and parasols, of whatever materials made; parchment and vellum, wafers and black lead pencils, and brushes of all kinds. And on the following articles thirty per centum ad valorem, viz: cabinet wares, hats and caps of fur, leather, or wool, leather; whips, bridles, saddles, and on all manufactures of leather not otherwise specified; carriages and parts of carriages, and blank books; on boots and bootees, one dollar and fifty cents per pair; shoes of leather, other shoes and slippers of prunella, staff, or nankin; also porcelain, china, stone, and earthen ware; musical instruments; and manufactures of marble, shall pay the present rates of duties.
Proviso.	
Vials, bottles, &c.	
Black glass bottles, &c.	
Leghorn bonnets, &c.	
Whalebone, &c.	
Boards, planks, &c.	
Cabinet wares, &c.	

which authorizes the collector, when he shall suspect a false and fraudulent entry to have been made of any goods, wares, and merchandise, to cause an examination to be made; and if found to differ from the entry, the merchandise is to be forfeited, unless it shall be made to appear to the collector, or to the court in which a prosecution for the forfeiture shall be had, that such difference proceeded from accident or mistake, and not from an intention to defraud the revenue. The United States, by the collector of Mississippi, seized, as falsely entered at the custom-house in New Orleans, certain casks of sugar, which had been entered as "syrup," alleging that they were sugar, in a partial solution in water. The libel charged the entry to have been made with a fraudulent intention of evading the duty on sugar. The claimant gave evidence tending to show that the article seized was, in the prevailing mercantile understanding of the term, deemed syrup, and not sugar. By the Court: The denomination of merchandise, subject to the payment of duties, is to be understood in a commercial sense, although it may not be scientifically correct. All laws regulating the collection of duties are for practical application to commercial purposes, and are to be understood in a commercial sense. And it is to be presumed that Congress so used and understood them. *The United States v. One Hundred and Twelve Casks of Sugar*, 8 Peters, 277.

Twenty-second. On olive oil, in casks, twenty cents a gallon.

Olive oil.  
Wines.

Twenty-third. On the wines of France, namely, red wines, in casks, six cents a gallon; white wines, in casks, ten cents a gallon, and French wines of all sorts, in bottles, twenty-two cents a gallon; until the third day of March, eighteen hundred and thirty-four; and from and after that day one half of those rates respectively; and on all wines other than those of France, one half of their present rates of duty, respectively, from and after the day last aforesaid, *Provided*, That no higher duty shall be charged under this act, or any existing law, on the red wines of Austria than are now, or may be, by this act levied upon red wines of Spain when the said wines are imported in casks.

Proviso.

Twenty-fourth. On the following articles an ad valorem duty of fifteen per centum, namely, barley, grass or straw baskets, composition, wax, or amber beads; all other beads not otherwise enumerated, lamp black; indigo, bleached and unbleached linens; shell or paper boxes, hair bracelets, hair not made up for head dresses, bricks, paving tiles, brooms of hair or palm leaf, cashmere of Thibet, down of all kinds, feathers for beds.

Baskets, beads,  
indigo, &c.

Twenty-fifth. All articles not herein specified, either as free or as liable to a different duty, and which, by the existing laws, pay an ad valorem duty higher than fifteen per centum, to pay an ad valorem duty of fifteen per centum, from and after the said third day of March, one thousand eight hundred and thirty-three.<sup>a</sup>

Articles not specified.

SEC. 3. *And be it further enacted*, That, in addition to the articles exempted from duty by the existing laws, the following articles, imported from and after the third day of March, one thousand eight hundred and thirty-three, shall be exempted from duty; that is to say, teas of all kinds imported from China or other places east of the Cape of Good Hope, and in vessels of the United States, coffee, cocoa, almonds, currants, prunes, figs, raisins in jars and boxes, all other raisins, black pepper, ginger, mace, nutmegs, cinnamon, cassia, cloves, pimento, camphor, crude saltpetre, flax unmanufactured, quicksilver, opium, quills unprepared, tin in plates and sheets, unmanufactured marble, argol, gum arabic, gum senegal, epaulettes of gold and silver, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, tumeric, woad or pastel; aloes, ambergris, Burgundy pitch, bark, Peruvian, cochineal, capers, chamomile flowers, coriander seeds, cantharides, castanas, catsup, chalk, cocculus indicus, coral, dates, filberts, filtering stones, frankincense, grapes, gamboge, hemlock, henbane, horn plates for lanthorns, ox horns, other horns and tips, India rubber, ipecacuanha, ivory unmanufactured, juniper berries, musk, nuts of all kinds, olives, oil of juniper, paintings and drawings, rattans unmanufactured, reeds unmanufactured, rhubarb, rotten stone, tamarinds, tortoise shell, tin foil, shellac, sponges, sago, lemons, limes, pine apples, cocoa nuts and shells, iris or orris root, arrow root, bole ammoniac, colombo root, annatto, annise-seed, oil of annise-seed, oil of cloves, cummin seed, sarsaparilla, balsam tolu, assafoetida, ava root, alcorneque, canella alba, cascarilla, haerlem oil, hartshorn, manna, senna, tapioca, vanilla beans, oil of almonds, nux vomica, amber, platina, busts of marble, metal or plaster, casts of bronze or plaster, strings of musical instruments, flints, kelp, kermes, pins, needles, mother of pearl, hair unmanufactured; hair pencils, Brazil paste, tartar crude, vegetables such as are used principally in dyeing and in composing dyes, weld, and all articles used principally for dyeing, coming under the duty of twelve and a half per centum, ex-

Certain articles imported from and after March 3, 1833, to be exempted from duty.

<sup>a</sup> The twenty-fifth clause of the second section of the tariff act of 1832 includes within its terms all bindings, whether worsted or woolen. Whiting v. Bancroft, 1 Story C. C. R., 560.

cept bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aquafortis, and tartaric acids; all other dyeing drugs, and materials for composing dyes, all other medicinal drugs, and all articles not enumerated in this act nor the existing laws, and which are now liable to an ad valorem duty of fifteen per centum, except tartar emetic and Rochelle salts, sulphate of quinine, calomel and corrosive sublimate, sulphate of magnesia, glauber salts: *Provided*, That nothing in this act contained shall be so construed as to reduce the duties upon alum, copperas, manganese, muriatic or sulphuric acids, refined saltpetre, blue vitriol, carbonate of soda, red lead, white lead or litharge, sugar of lead or combs.

Proviso.

Parts of acts repealed.

SEC. 4. *And be it further enacted*, That, from and after the third day of March aforesaid, so much of any act of Congress as requires the addition of ten or twenty per centum to the cost or value of any goods, wares, or merchandise, in estimating the duty thereon, or as imposes any duty on such addition, shall be repealed.

Duty not exceeding \$200 to be paid in cash; if it exceed \$200 to be paid or secured to be paid.

SEC. 5. *And be it further enacted*, That from and after the third day of March aforesaid, where the amount of duty on merchandise, except wool, manufactures of wool, or of which wool is a component part, imported into the United States, in any ship or vessel, on account of one person only, or of several persons jointly interested, shall not exceed two hundred dollars, the same shall be paid in cash without discount; and if it shall exceed that sum, shall, at the option of the importer or importers, be paid, or secured to be paid, in the manner now required by law, one half in three, and one half in six calendar months; and that, from and after the said third day of March, so much of the sixty-second section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved the second day of March, one thousand seven hundred and ninety-nine, as authorizes the deposit of teas under the bond of the importer or importers, shall be repealed: and that so much of any existing law as requires teas, when imported in vessels of the United States, from places beyond the Cape of Good Hope, to be weighed, marked and certified, shall be and the same is hereby repealed.

So much of the sixty-second section of the act of March 2, 1799, ch. 22, vol. i, p. 627, S. L., as authorizes deposit of teas in bond, to be repealed.

Any law requiring teas to be weighed, &c., repealed.

Duties on wool to be paid in cash, or placed under bond, in public stores.

SEC. 6. *And be it further enacted*, That, from and after the third day of March aforesaid, the duties on wool, manufactures of wool, or of which wool is a component part, shall be paid in cash, without discount, or, at the option of the importer, be placed in the public stores, under bond, at his risk, subject to the payment of the customary storage and charges, and to the payment of interest at the rate of six per centum per annum while so stored: *Provided*, That the duty on the articles so stored shall be paid one half in three, and one half in six months from the date of importation: *Provided, also*, That if any instalment of duties be not paid when the same shall have become due, so much of the said merchandise as may be necessary to discharge such instalment shall be sold at public auction, and retaining the sum necessary for the payment of such instalment of the duties, together with the expenses of safe keeping and sale of such goods, the overplus, if any, shall be returned by the collector to the importer or owner, or to his agent or lawful representative; *And provided also*, That the importer, owner, or consignee of such goods, may, at any time after the deposit shall have been made, withdraw the whole or any part thereof, on paying the duties on what may be withdrawn, and the customary storage and charges, and of interest.

Proviso.

Proviso.

Proviso.

Actual value of goods, &c., in certain cases to be appraised, estimated, and ascertained by collector and appraiser.

SEC. 7. *And be it further enacted*, That in all cases where the duty which now is, or hereafter may be imposed on any goods, wares, or merchandise imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon, the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is or shall be imposed any ad valorem rate of duty

on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and of every other person who shall act as such appraiser, by all the reasonable ways or means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual value of every of them as the case may require; and all such goods, wares, and merchandise, being manufactures of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished: *Provided*, That in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon, the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof at the time of purchase, before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

Proviso.

SEC. 8. *And be it further enacted*, That it shall be lawful for the appraisers to call before them, and examine, upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true value of any merchandise imported, and to require the production on oath, to the collector, or to any permanent appraiser, of any letters, accounts, or invoices, in his possession, relating to the same, for which purpose they are hereby authorized to administer oaths. And if any person so called shall fail to attend, or shall decline to answer, or to produce such papers when so required, he shall forfeit and pay to the United States fifty dollars; and if such person be the owner, importer or consignee, the appraisement which the said appraisers may make of the goods, wares, or merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding. And any person who shall swear falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited.

Appraisers may examine owners, &c., touching true value of merchandise imported, and require the production of letters, &c.

SEC. 9. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual value of every of them; and it shall be the duty of the Secretary of the

Duty of the Secretary of the Treasury.

Treasury to report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

Additional duty of 10 per cent on all goods, &c., imported in foreign vessels, where a specific discrimination has not been already made.

Proviso.

Drawback.

Proviso.

Existing laws for the collection of duties to continue in force after March 3, 1833, as fully as if re-enacted in this act.

Value of best article in package, being all or part wool or cotton, to be adopted as average value of the whole.

Goods found not to correspond with entry, &c., to be forfeited.

Ad valorem duties how to be estimated.

SEC. 10. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination has not already been made, which, from and after the third day of March aforesaid, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares, and merchandise which shall be imported after said day in ships or vessels not of the United States, entitled by treaty, or by an act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.

SEC. 11. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed, on goods, wares, and merchandise, which shall be imported from and after the said third day of March, upon the exportation thereof, within the time and in the manner prescribed in the existing laws at the time: *Provided*, no drawback shall be allowed on a less quantity of cordage than five tons.

SEC. 12. *And be it further enacted*, That the existing laws at the time shall extend to, and be in force for, the collection of the duties imposed by this act, on goods, wares, and merchandise which shall be imported into the United States from and after the said third day of March; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, and for the allowance of drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing in the then existing laws continued, had been inserted in, and re-enacted by this act; and that so much of any act which is contrary to this act, shall be, and the same is hereby, repealed.

SEC. 13. *And be it further enacted*, That whenever goods composed wholly, or in part, of wool or cotton of similar kind, but different quality, are found, in the same packages, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole; and that so much of the act entitled "An act for the more effectual collection of the impost duties," approved the twenty-eighth May, one thousand eight hundred and thirty, as requires the appraisers to adopt the value of the best article contained in a package as the average value of the whole, be, and the same is hereby, repealed.

SEC. 14. *And be it further enacted*, That whenever, upon the opening and examination of any package or packages of imported goods, composed wholly, or in part, of wool or cotton, in the manner provided by the fourth section of the act for the more effectual collection of the impost duties, approved on twenty-eighth day of May, one thousand eight hundred and thirty, the said goods shall be found not to correspond with the entry thereof at the custom-house; and if any package shall be found to contain any article not entered, such article shall be forfeited; or if the package be made up with intent to evade or defraud the revenue, the package shall be forfeited; and so much of the said section as prescribes a forfeiture of goods found not to correspond with the invoice thereof, be, and the same is hereby, repealed.

SEC. 15. *And be it further enacted*, That, from and after the said third day of March, one thousand eight hundred and thirty-three, the ad valorem rates of duty on goods, wares, and merchandise, shall be

estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place when and where purchased, or otherwise procured, or to the appraised value, if appraised, shall be added all charges, except insurance.

SEC. 16. *And be it further enacted*, That, from and after the said third day of March, one thousand eight hundred and thirty-three, in calculating the rates of duties, the pound sterling shall be considered and taken as of the value of four dollars and eighty cents.

SEC. 17. *And be it further enacted*, That syrup imported in casks, and all syrup for making sugar, shall be rated by weight, and pay the same duty as the sugar of which it is composed would pay in its natural state; and that loaf or lump sugar, when imported in a pulverized, liquid, or other form, shall pay the same duty as is imposed by law on loaf or lump sugar; and all fossil and crude mineral salt shall pay fifteen per centum ad valorem.

SEC. 18. *And be it further enacted*, That the several articles enumerated in this bill, whether imported before or after the passage thereof, may be put into the custom-house stores, under the bond of the importer or owner; and such of said articles as shall remain under the control of the proper officer of the customs on the third day of March, eighteen hundred and thirty-three, shall be subject to no other duty than if the same were imported, respectively, after that day. And if the duties or any part thereof on the articles deposited as aforesaid shall have been paid previous to the said third day of March, the amount so paid shall be refunded to the person importing and depositing the said articles: *Provided*, That this section shall apply to merchandise in original packages which may have been entered and taken into the possession of the importer or owner; upon condition that the said merchandise be placed under the custody of the proper officer of the customs, and that the same shall remain under his control on the third day of March next: *And provided further*, That the Secretary of the Treasury be authorized to prescribe such rules and regulations as may be necessary to carry this section into effect.

Approved, July 14, 1832.

Pound sterling to be valued at \$4.80.

Syrup.

Sugar.

Mineral salt.

Articles enumerated in this bill may be put in custom-house stores under the bond of the importer, &c.; and such as remain after March 3, 1833, to be subject to no other duty than if imported after that day; if the duties were previously paid, to be refunded.

Proviso.

S. L., VOL. 4, CHAP. CCL.—*An act to release from duty iron prepared for, and actually laid on, railways or inclined planes.*

July 14, 1832.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That when it shall be satisfactorily proved to the Secretary of the Treasury, that any rail iron imported for the purpose of being applied in the construction of any railroad or inclined plane by any state or incorporated company has been actually and permanently laid on any such railroad or inclined plane, that then, and in that case, he may allow a drawback of the duty on such rail iron so laid, or if the duty shall have been actually paid, he may refund the same; any thing in any act to the contrary notwithstanding: *Provided*, That no iron shall be considered as railroad iron but such as is prepared to be laid upon railroads, or inclined planes, without further manufacture.

Secretary of the Treasury to allow drawback on rail iron, &c.

Proviso.

SEC. 2. *And be it further enacted*, That whenever any railroad iron may have been, or shall hereafter be imported by any state or incorporated company for the purpose of being laid down on any railroad, and the bonds given for the duties on the same, shall become due before the said iron can be so laid down, the Secretary of the Treasury be, and he is hereby authorized to extend the time for the pay-

Time for payment of bonds extended in certain cases.

Proviso.

ment of so much of said bonds as shall be equal to the amount of the drawback to which said state or company may be entitled: *Provided*, The time shall not be extended beyond three years from the date of the importation: and where any such state or company may have already paid the whole amount of any such bond, the Secretary of the Treasury be authorized to cause the amount of the drawback on the same to be refunded, on taking bond with sufficient sureties that the same shall be repaid, should the iron for which said bond may be given, not be actually laid down within three years from the time of importation.

Approved, July 14, 1832.

March 2, 1833.

S. L., VOL. 4, CHAP. LVIII.—*An act to explain and amend the eighteenth section of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth July, one thousand eight hundred and thirty-two.*

Act of July 14, 1832, p. 95 of this vol.

Certain articles imported before or after July 14, 1832, may be deposited in the public stores.

Wines entitled to the benefit of the act.

Proviso.

Proviso.

When goods may remain in warehouse of owner, &c.

Proviso.

Articles under custody of officer of customs, as aforesaid, to be subject to no higher duty than levied under act of July 14, 1832.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That all articles upon which the duties were reduced by "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth July, one thousand eight hundred and thirty-two, and which may not have been deposited under the provisions of the eighteenth section of the act aforesaid, whether the said articles were imported, or the duties thereon were secured or paid, before or after the passage of said act, may, to obtain the benefit of said act and this amendment thereto, be deposited at any time before the first of April next in the custom-house stores, or in the manner prescribed in the following section, by the importer, consignee, or any subsequent purchaser or owner, and all wines now in bond, or which may be imported at any time previous to the fourth day of March, one thousand eight hundred and thirty-four, and which may remain in the custody of the customs on that day, shall be entitled to the benefit of this act, and of that to which it is an amendment: *Provided*, That no merchandise imported in packages, bales, or casks, shall be entitled to the benefit of this act, or of that, to which it is an amendment, unless they are as originally imported: and that all articles placed in the custody of the customs under this act shall so remain, for inspection and examination, till the fourth day of March next: *Provided, also*, That nothing contained in this act shall be so construed as to extend the provisions thereof to any merchandise, which, under the existing laws, would not be entitled to the benefits of drawback.

SEC. 2. *And be it further enacted*, That, in all cases where the quantity of merchandise, entitled to the benefits of the acts aforesaid shall exceed ten packages, bales, or casks, or where the article may be in bulk, or otherwise than in packages, bales, or casks, the collector of the district where the same may be, is hereby authorized to direct that the said merchandise shall not be removed from the warehouse of the owner, but that the same shall be there placed in the custody of a proper officer of the customs, who shall examine the same, and keep them under the keys of the custom-house, till the first of April, as aforesaid: *Provided*, The collector shall consider the same a safe place of deposit, and that application be made to him for that purpose on or before the twenty-fifth March next.

SEC. 3. *And be it further enacted*, That all articles remaining under the control of the proper officer of the customs, according to the provisions of this act, on the first April next, and all wines which shall remain in the same manner, after the fourth day of March, one thousand eight hundred and thirty-four, shall be subject to no higher duty than would be levied under the act aforementioned, approved the four-

teenth of July last; and if any higher duty shall have been paid, such excess shall be refunded, out of any money in the treasury not otherwise appropriated, to the person placing the same in the custody of the customs, and any outstanding bond or bonds which may have been given for duties on the same shall be cancelled; and if a sum equal to the amount of duties levied by the said act of the fourteenth July, shall not have been collected and the bond or bonds given shall amount to more than the duties imposed by said act, the Secretary of the Treasury shall direct that a debenture certificate or certificates, the form of which shall be prescribed by him, for such excess of duty, shall be issued to the persons placing the same in the custody of the customs, payable out of the bond or bonds given for duties on the same, the collectors to give the debtors credit on their bonds for the difference between the high and low duties, and to cancel the bonds on payment of the balance.

Higher duties paid to be refunded, etc.

SEC. 4. *And be it further enacted*, That the Secretary of the Treasury shall cause the amount of excess of duties, as aforesaid, to be ascertained and paid, or the credit given as the case may be, as soon as practicable after the first of April next; and that he shall be authorized to cause all articles under the control of the proper officers of the customs to be examined; and where the merchandise may have passed out of the possession of the importer or consignee, to require satisfactory evidence of the transfer or transfers to identify the same; and to make all other rules and regulations which may be necessary and proper to carry this act into effect.

Excess of duties to be refunded, &c., and articles to be examined, &c.

SEC. 5. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized and directed to extend relief to all persons, whose cases are provided for in this act, who may have been deprived of the benefit thereof in consequence of the collector's not having received his instructions in pursuance of it, from the Secretary of the Treasury.

Relief to be extended.

SEC. 6. *And be it further enacted*, That the seventeenth section of the aforesaid act of the fourteenth day of July, one thousand eight hundred and thirty-two, as far as the same relates to the duty on pulverized or crushed sugar, shall take effect on the fourth day of March, of the present year.

Section 17 of act of July 14, 1832, (p. 95, this vol.), to take effect March 4, 1833.

Approved, March 2, 1833.

S. L., VOL. 4, CHAP. LV.—*An act to modify the act of the fourteenth of July, one thousand eight hundred and thirty-two, and all other acts imposing duties on imports.*<sup>a</sup>

March 2, 1833.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the thirty-first day of December, one thousand eight hundred and thirty-three, in all cases where duties are imposed on foreign imports, by the act of the fourteenth day of July, one thousand eight hundred

Act of July 14, 1832, p. 95, this vol.

Act of March 2, 1833, p. 108, this vol.

<sup>a</sup> The act of Congress of March 2, 1833, ch. 55, commonly called "The compromise act," did not, prospectively, repeal all duties upon imports after 30th June, 1842. Repealing only such parts of previous acts as were inconsistent with itself, it left in force, after June, 1842, the same duties which were in force on the first of June, 1842, (*Aldridge and others v. Williams*, 3 Howard, 1.)

The provisions of the act of 1833, by which duties were to be levied, after June 1, 1842, on the home valuation, "under such regulations as may be prescribed by law," comprehended all the regulations existing under the law at the time when the duties, according to the home valuation, accrued. The regulations established by the seventh and eighth sections of the act of 1832 were, after the compromise act expired, in force, and were sufficient for the collection of duties after June 1, 1842. *Ibid.*

The ninth section of the act of 1832 makes it the duty of the Secretary of the Treasury, under the direction of the President, to establish, when necessary,



After December 31, 1833, all duties exceeding 20 per cent to be reduced by biennially striking off one-tenth of the excess, &c.

Duty on plains, kerseys, &c., raised to 50 per cent.

Existing laws continued until June 30, 1842.

Duties to be paid in cash, &c.

Goods to be valued at ports of entry.

Articles free after December 31, 1833.

Articles free after June 30, 1842.

and thirty-two, entitled "An act to alter and amend the several acts imposing duties on imports," or by any other act, shall exceed twenty per centum on the value thereof, one tenth part of such excess shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-five, another tenth part thereof shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-seven, another tenth part thereof shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-nine, another tenth part thereof shall be deducted; and from and after the thirty-first day of December, one thousand eight hundred and forty-one, one-half of the residue [residue] of such excess shall be deducted; and from and after the thirtieth day of June, one thousand eight hundred and forty-two, the other half thereof shall be deducted.

SEC. 2. *And be it further enacted*, That so much of the second section of the act of the fourteenth of July aforesaid, as fixes the rate of duty on all milled and fulled cloth known by the names of plains, kerseys, or kendal cottons, of which wool is the only material, the value whereof does not exceed thirty-five cents a square yard, at five per centum ad valorem, shall be, and the same is hereby, repealed. And the said articles shall be subject to the same duty of fifty per centum, as is provided by the said second section for other manufactures of wool; which duty shall be liable to the same deductions as are prescribed by the first section of this act.

SEC. 3. *And be it further enacted*, That, until the thirtieth day of June, one thousand eight hundred and forty-two, the duties imposed by existing laws, as modified by this act, shall remain and continue to be collected. And from and after the day last aforesaid, all duties upon imports shall be collected in ready money; and all credits now allowed by law, in the payment of duties, shall be, and hereby are abolished; and such duties shall be laid for the purpose of raising such revenue as may be necessary to an economical administration of the government; and from and after the day last aforesaid, the duties required to be paid by law on goods, wares, and merchandise, shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as may be prescribed by law.

SEC. 4. *And be it further enacted*, That, in addition to the articles now exempt by the act of the fourteenth of July, one thousand eight hundred and thirty-two, and the existing laws, from the payment of duties, the following articles imported from and after the thirty-first day of December, one thousand eight hundred and thirty-three, and until the thirtieth day of June, one thousand eight hundred and forty-two, shall also [be] admitted to entry, free from duty, to wit: bleached and unbleached linens, table-linen, linen napkins, and linen cambrics, and worsted, manufactures of silk, or of which silk shall be the component material of chief value, coming from this side of the Cape of Good Hope, except sewing silk.

SEC. 5. *And be it further enacted*, That from and after the said thirtieth day of June, one thousand eight hundred and forty-two, the

rules and regulations to secure a just, faithful, and impartial appraisal of merchandise, and just and proper entries of them. It is very clear that any regulations within the authority thus given are regulations prescribed by law. *Ibid.*

In expounding this law, the judgment of the court can not, in any degree, be influenced by the construction placed upon it by individual Members of Congress in the debate which took place on its passage, nor by the motives or reasons assigned by them for supporting or opposing amendments offered. The law, as it passed, is the will of a majority of both Houses, and the only mode in which this will is spoken is in the act itself; and we must gather their intention from the language there used, comparing it, where any ambiguity exists, with laws upon the same subject, and looking, if necessary, to the public history of the times in which it was passed. *Ibid.*, 24.

following articles shall be admitted to entry, free from duty, to wit: indigo, quicksilver, sulphur, crude saltpetre, grindstones, refined borax, emory, opium, tin in plates and sheets, gum Arabic, gum Senegal, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, turmeric, woad or pastel, aloes, ambergris, Burgundy pitch, cochineal, chamomile flowers, coriander seed, catsup, chalk, cocculus indicus, horn plates for lanterns, ox horns, other horns and tips, india-rubber, manufactured ivory, juniper berries, musk, nuts of all kinds, oil of juniper, unmanufactured rattans and reeds, tortoise shell, tin foil, shellac, vegetables used principally in dyeing and composing dyes, weld, and all articles employed chiefly for dyeing, except allum, coperas, bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aqua fortis, and tartaric acids. And all imports on which the first section of this act may operate, and all articles now admitted to entry [free] from duty, or paying a less rate of duty than twenty per centum ad valorem, before the said thirtieth day of June, one thousand eight hundred and forty-two, from and after that day may be admitted to entry subject to such duty, not exceeding twenty per centum ad valorem, as shall be provided for by law.

Duties on certain classes of articles after June 30, 1842.

SEC. 6. *And be it further enacted*, That so much of the act of the fourteenth day of July, one thousand eight hundred and thirty-two, or of any other act, as is inconsistent with this act, shall be, and the same is hereby, repealed: *Provided*, That nothing herein contained shall be so construed as to prevent the passage, prior or subsequent to the said thirtieth day of June, one thousand eight hundred and forty-two, of any act or acts, from time to time, that may be necessary to detect, prevent, or punish evasions of the duties on imports imposed by law, nor to prevent the passage of any act, prior to the thirtieth day of June, one thousand eight hundred and forty-two, in the contingency either of excess or deficiency of revenue, altering the rates of duties on articles which, by the aforesaid act of fourteenth day of July, one thousand eight hundred and thirty-two, are subject to a less rate of duty than twenty per centum ad valorem, in such manner as not to exceed that rate, and so as to adjust the revenue to either of the said contingencies.

Conflicting acts repealed.

Proviso.

Approved, March 2, 1833.

S. L., VOL. 4, CHAP. LXII.—*An act to explain and amend the act to alter and amend the several acts imposing duties on imports passed July fourteenth, one thousand eight hundred and thirty-two, so far as relates to hardware, and certain manufactures of copper and brass, and other articles.*

March 2, 1833.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the provisos of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July fourteenth, eighteen hundred and thirty-two, be, and the same are hereby suspended until the first day of June, eighteen hundred and thirty-four.

Act of July 14, 1832, p. 95, this vol.

Certain provisos suspended till June 1, 1834.

SEC. 2. *And be it further enacted*, That, so much of the act to alter and amend the several acts imposing duties on imports, passed July the fourteenth, eighteen hundred and thirty-two, as repeals the duties heretofore levied on copper bottoms cut round, and copper bottoms raised to the edge, and still bottoms cut round and turned upon the edge, and parts thereof, and on copper plates or sheets, weighing more than thirty-four ounces per square foot, commonly called braziers' copper, and on tobacco leaves, or unmanufactured, be, and the same is hereby repealed.

Repeal of duties on copper bottoms, &c., repealed.

SEC. 3. *And be it further enacted*, That nothing contained in the act of the fourteenth of July, eighteen hundred and thirty-two, to

Duty on sheet and rolled brass.

alter and amend the several acts imposing duties on imports, shall be so construed as to authorize the exemption, from the payment of duty on sheet and rolled brass, but the same shall be charged with the payment of a duty of twenty-five per centum advalorem.

Approved, March 2, 1833.

June 30, 1834.

S. L., VOL. 4, CHAP. CXXXI.—*An act to suspend the operations of certain provisoes of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth day of July, eighteen hundred and thirty-two.*

Part of act of July 14, 1832, p. 95, this vol., suspended.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the provisoes of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July fourteenth, eighteen hundred and thirty-two, be, and the same are hereby, suspended until the third day of March next. And in the mean time, that the Secretary of the Treasury be directed to inquire, whether it be necessary to except any manufactured articles from the operation and effect of those provisoes, by reason of the difficulty of ascertaining the duties chargeable upon such articles, and that he make report to Congress, at the commencement of the next session.

Secretary of Treasury to report to Congress.

Approved, June 30, 1834.

June 30, 1834.

S. L., VOL. 4, CHAP. CXXXIX.—*An act concerning the duty on lead.*

Duty on lead in pigs, &c., extended to lead in other forms.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the duty of three cents a pound on lead in pigs, bars, and sheets, shall be considered as extending to all articles manufactured of lead, the value of which does not exceed double that of the raw material of which it is composed, excepting lead manufactured into pipes, and old and scrap lead, which shall pay the same duties as heretofore: *Provided,* That nothing in this section shall extend to, or affect, the present duties on red and white lead, shot, sugar of lead, and litharge.

Proviso.

Act of Mar. 2, 1833, p. 109, this vol.

SEC. 2. *And be it further enacted,* That the provisions of the aforesaid section shall be subject to the reductions in duties provided for in the act entitled "An act to modify the act of the fourteenth of July, one thousand eight hundred and thirty-two, and all other acts imposing duties on imports," passed second March, one thousand eight hundred and thirty-three.

Approved, June 30, 1834.

March 3, 1835.

S. L., VOL. 4, CHAP. XLIV.—*An act further to suspend the operation of certain provisoes of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth day of July, one thousand eight hundred and thirty-two.*

Act of July 14, 1832 p. 95, this vol.

Certain clauses of the second section suspended.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the provisoes of the tenth and twelfth clauses of the second section of the "Act to alter and amend the several acts imposing duties on imports," passed on the fourteenth day of July, one thousand eight hundred and thirty-two, be, and the same are hereby further suspended, until the end of the next session of Congress.

Approved, March 3, 1835.

*Proclamation, No. 27, by the President, suspending discriminating duties as to Mecklenberg Schwerin.*

April 28, 1835.

Whereas by an act of Congress of the United States, of the twenty-fourth of May, one thousand eight hundred and twenty-eight, entitled "An act in addition to an act entitled 'An act concerning discriminating duties of tonnage and impost,' and to equalize the duties on Prussian vessels and their cargoes," it is provided, that upon satisfactory evidence being given to the President of the United States by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, *or upon the produce, manufactures, or merchandise, imported in the same, from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost, within the United States, are and shall be suspended and discontinued, so far as respects the vessels of the said foreign nation, and the produce, manufactures, or merchandise imported into the United States, in the same, from the said foreign nation, or from any other foreign country; the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.*

Preamble, reciting act relative to discriminating duties.

Vol. 4, S. L., p. 308.

And whereas, satisfactory evidence has lately been received by me from His Royal Highness the Grand Duke of Mecklenberg Schwerin, through an official communication of Leon Herckenrath, his consul at Charleston, in the United States, under date of the thirteenth April, one thousand eight hundred and thirty-five, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the Grand Duchy of Mecklenberg Schwerin, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States or from any foreign country.

Reciting acts of Mecklenberg-Schwerin.

Now, therefore, I, Andrew Jackson, President of the United States of America, do hereby declare and proclaim, *that the foreign discriminating duties of tonnage and impost within the United States are and shall be suspended and discontinued, so far as respects the vessels of the Grand Duchy of Mecklenberg Schwerin, and the produce, manufactures, or merchandise, imported into the United States, in the same, from the said Grand Duchy, or from any other foreign country; the said suspension to take effect from the thirteenth day of April, one thousand eight hundred and thirty-five, above mentioned, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States and their cargoes, as aforesaid, shall be continued, and no longer.*

Discriminating duties on vessels and cargoes of Mecklenberg-Schwerin suspended from April 13, 1835.

Given under my hand, at the city of Washington, the twenty-eighth day of April, in the year of our Lord one thousand  
[L. s.] eight hundred and thirty-five, and of the independence of the United States the fifty-ninth.

ANDREW JACKSON.

By the President:

JOHN FORSYTH, *Secretary of State.*

July 1, 1836.

S. L., VOL. 5, CHAP. CCXXXIII.—*An act explanatory of an act entitled "An act to release from duty, iron prepared for, and actually laid on, railways and inclined planes."*

Construction of the act of July 14, 1832, p. 107, this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the act of the fourteenth of July, eighteen hundred and thirty-two, entitled "An act to release from duty, iron prepared for, and actually laid on, railways and inclined planes," shall not be so construed as to include spikes, pins, or chains, as railroad iron.

Approved, July 1, 1836.

July 4, 1836.

S. L., VOL. 5, CHAP. CCCLIX.—*An act to suspend the discriminating duties upon goods imported in vessels of Portugal, and to reduce the duties on wines.<sup>a</sup>*

Acts suspended.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That so much of the several acts of Congress as imposes a discriminating duty upon goods, wares, and merchandise, imported in foreign vessels, be, and hereby is, suspended, so far as respects the produce or manufactures of Portugal proper, including Madeira, Porto Santo, and the Azores, when imported in vessels wholly and truly belonging to the subjects or citizens of said places; so that such produce or manufactures shall be subject to the same duties only as if imported in vessels of the United States: *Provided, however,* And [that] this suspension shall continue no longer than this section remains in force.

Proviso.

Duties on wines reduced one-half, after July 30, 1836.

SEC. 2. *And be it further enacted,* That from and after the thirtieth day of July, eighteen hundred and thirty-six, the duty on all kinds of wine imported into the United States shall be reduced one-half, so that no more than one-half the amount now assessed shall be thereafter assessed.

Wines may be put into custom-house stores, &c.

SEC. 3. *And be it further enacted,* That all kinds of wine, whether imported before or after the passage of this act, may be put into the custom-house stores, under the bond of the importer or owner; and such of the said wines as shall remain under the control of the proper officer of the customs, on the thirtieth day of July, one thousand eight hundred and thirty-six, shall be subject to no other duty than if the same were imported after that day; and if the duties or any part thereof, on the wines deposited, as aforesaid, shall have been paid previous to the said thirtieth day of July, one thousand eight hundred and thirty-six, the amount of excess of duty shall be refunded to the person importing and depositing the same: *Provided,* That no wines shall be so deposited unless in the casks or bottles as imported: *And provided, further,* That the benefit of this act shall not be extended to any wines not entitled to debenture.

Proviso.

Proviso.

Approved, July 4, 1836.

September 1, 1836.

*Proclamation, No. 28, by the President, suspending discriminating duties as to Tuscany.*

Preamble reciting act relative to discriminating duties. 1828, ch. 111.

Whereas by an act of Congress of the United States, of the twenty-fourth of May, one thousand eight hundred and twenty-eight, entitled "An act in addition to an act entitled 'An act concerning discriminating duties of tonnage and impost,' and to equalize the duties on Prussian vessels and their cargoes," it is provided, that upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of

Vol. 4, S. L., p. 308.

<sup>a</sup> For notes of the acts relating to discriminating duties, see vol. 4, p. 2, Stat. L.

tonnage or imposts are imposed or levied, in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon *the produce, manufactures, or merchandise imported in the same* from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States, are and shall be suspended and discontinued, so far as respects the vessels of the said foreign nation, *and the produce, manufactures, or merchandise imported into the United States, in the same, from the said foreign nation, or from any other foreign country;* the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.

And whereas satisfactory evidence has lately been received by me, from the government of His Imperial and Royal Highness the Grand Duke of Tuscany, through an official communication of Baron Lederer, the Consul-General of His Imperial and Royal Highness in the United States, under date of the sixth day of August, one thousand eight hundred and thirty-six, that no discriminating duties of tonnage or impost are imposed or levied, in the ports of Tuscany, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country.

Reciting acts of Tuscany.

Now, therefore, I, Andrew Jackson, President of the United States of America, *do hereby declare and proclaim, that the foreign discriminating duties of tonnage and impost within the United States are and shall be suspended and discontinued, so far as respects the vessels of the Grand Dukedom of Tuscany, and the produce, manufactures, or merchandise, imported into the United States in the same, from the said Grand Dukedom, or from any other foreign country;* the said suspension to take effect from the sixth day of August, one thousand eight hundred and thirty-six, above mentioned, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.

Declares the discriminating duties, so far as respects the vessels of Tuscany, suspended.

From August 6, 1836.

Given under my hand, at the city of Washington, the first day of September, in the year of our Lord one thousand eight hundred and thirty-six, and of the independence of the United States the sixty-first.

ANDREW JACKSON.

By the President:  
JOHN FORSYTH, *Secretary of State.*

S. L., VOL. 5, CHAP. XCIII.—*An act to repeal certain provisos of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth day of July, eighteen hundred and thirty-two.*

May 31, 1838.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisos of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July the fourteenth, eighteen hundred and thirty-two, be, and the same are hereby, repealed.*

The provisos of the 10th and 12th clauses of the 2d section of the act of July 14, 1832 (p. 95, this vol.), repealed.

Approved, May 31, 1838.

July 7, 1838.

S. L., VOL. 5, CHAP. CLXXVIII.—*An act exempting from duty the coal which may be on board of steamboats or vessels propelled by steam on their arrival at any port in the United States.*

Captains of steamboats arriving in the United States with coal on board, may proceed with the same to foreign ports without paying duty thereon. Acts repealed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act, it shall be lawful for the captain or master of any steamboat or vessel propelled by steam, arriving at any port in the United States, to retain all the coal such boat or vessel may have on board at the time of her arrival, and may proceed with said coal to a foreign port, without being required to land the same in the United States, or to pay any duty thereon; and all acts inconsistent with the provisions of this act, shall be, and the same are hereby repealed.

Approved, July 7, 1838.

March 3, 1839.

S. L., VOL. 5, CHAP. LXXXII.—*Act of March 3, 1839.*

Money paid to collectors, &c., for unascertained duties, &c., act March 3, 1839, vol. 5, 349.

*Be it further enacted, and so forth,* That from and after the passage of this act, all money paid to any collector of the customs, or to any person acting as such, for unascertained duties or for duties paid under protest against the rate or amount of duties charged, shall be placed to the credit of the Treasurer of the United States, kept and disposed of as all other money paid for duties is required by law, or by regulation of the Treasury Department, to be placed to the credit of said Treasurer, kept and disposed of; and shall not be held by the said collector, or person acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duty legally chargeable and collectable in any case where money is so paid; but whenever it shall be shown to the satisfaction of the Secretary of the Treasury, that in any case of unascertained duties or duties paid under protest more money has been paid to the collector or person acting as such than the law requires should have been paid, it shall be his duty to draw his warrant upon the Treasurer in favor of the person or persons entitled to the over-payment, directing the said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Approved, March 3, 1839.

September 11, 1841.

S. L., VOL. 5, CHAP. XXIV.—*An act relating to duties and drawbacks.*

After 30th September, 1841, certain articles to pay a duty of 20 per cent ad valorem.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on all articles imported into the United States from and after the thirtieth day of September, eighteen hundred and forty-one, there shall be laid, collected, and paid on all articles which are now admitted free of duty, or which are chargeable with a duty of less than twenty per centum ad valorem, a duty of twenty per centum ad valorem, except on the following enumerated articles, that is to say: muriatic acid, sulphuric acid or oil of vitriol, alum, tartaric acid, aquafortis, blue vitriol, calomel, carbonate of soda, corrosive of sublimate, combs, copperas, indigo, nitrate of lead, red and white lead dry or ground in oil, sugar of lead, manganese, sulphate of magnesia, bichromate of potash, chromate of potash, prussiate of potash, glauber salts, rochelle salts, sulphate of quinine, refined saltpetre, which shall pay respectively the same rates of duty imposed on them under existing laws; and the following articles shall be exempt from duty, to wit: tea and coffee, all painting and statuary the production of American artists residing abroad; all articles imported for the use of the United States, and the following articles, when specifically imported by

Articles to be exempt from duty.

order, and for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or by order and for the use of any college, academy, school or seminary of learning, in the United States, to wit: philosophical apparatus, instruments, books, maps, charts, statues, busts of marble, bronze, alabaster, or plaster of Paris, casts, paintings, drawings, engravings, specimens of sculpture, cabinets of coins, gems, medals, and all other collections of antiquities, statuary, modelling, painting, drawing, etching, or engraving; and, also, all importations of specimens in natural history, mineralogy, botany, and anatomical preparations, models of machinery, and the models of other inventions, plants and trees, wearing apparel, and other personal baggage in actual use, and the implements or tools of trade of persons arriving in the United States; crude antimony, regulus of antimony, animals imported for breed, argol, gum arabic, aloes, ambergris, bole armenian, arrowroot, annatto, aniseed, oil of aniseed, amber, assafœtida, avacado, alcornoque, alba canella, bark of cork tree unmanufactured, burr stones unwrought, brass, in pigs or bars, old brass, only fit to be remanufactured, brimstone or sulphur, barilla, braziletto, boracic acid, Burgundy pitch, berries used for dyeing, smaltz, lasting or prunella, used in the manufacture of buttons and shoes, vanilla beans, balsam tolu, gold and silver coins and bullion, clay unwrought, copper imported in any shape for the use of the mint, copper in pigs, bars, or plates, or plates or sheets, of which copper is the material of chief value, suited to the sheathing of ships, old copper fit only to be remanufactured, lapis calaminaris, cochineal, chamomile flowers, coriander seed, catsup, cantharides, castanas, chalk, coculus indicus, colombo root, cummin seed, cascarilla, cream of tartar, vegetables, and nuts of all kinds used principally in dyeing and composing dyes, lac-dye, emery, epaulets and wings of gold or silver, furs undressed of all kinds, flaxseed or linseed, flax unmanufactured, fustic, flints, ground flint grindstones, gamboge, raw hides, hemlock, henbane, horn plates for lanterns, ox and other horns, Harlem oil, hartshorn, hair unmanufactured, hair pencils, ipecacuanha, ivory unmanufactured, iris root, juniper berries, oil of juniper, kelp, kermes, madder, madder root, musk, manna, marrow and other soap stocks, and soap stuffs, palm oil, mohair, mother of pearl, needles, nux vomica, orris root, oil of almonds, opium, palm leaf, platina, Peruvian bark, old pewter fit only to be remanufactured, plaster of Paris, quicksilver, rags of any kind of cloth, India rubber, reeds unmanufactured, rhubarb, rotten stone, elephants and other animals' teeth, polishing stones, bristles, ratans unmanufactured, raw and undressed skins, spelter, crude saltpetre, gum Senegal, saffron, shellac, soda ash, sponges, sago, sarsaparilla, senna, sumac, tapioca, tamarinds, crude tartar, teutenegue, tin foil, tin in pigs, bars, plates, or sheets, tips of bone or horn, tortoise shell, turmeric, weld, woad or pastel, Brazil wood, Nicaragua wood, red wood, cam wood, log wood, dye woods of all kinds, unmanufactured woods of any kind, except rose wood, satin wood, and mahogany, whale and other fish oils of American fisheries, and all other articles the produce of said fisheries, and zinc; and, also, wool unmanufactured, the value whereof at the place of exportation shall not exceed eight cents per pound; *Provided*, That if any fine wool be mixed with dirt or other material, and thus be reduced in value to eight cents per pound or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon shall be charged in conformity with such appraisal: *And provided, further*, That when wool of different qualities is imported in the same bale, bag or package, and any part thereof is worth more than eight cents a pound valued as aforesaid, that part shall pay a duty of twenty per centum ad

Proviso.

Further proviso.



- Proviso.** valorem: *Provided*, That boards, planks, staves, scantling, sawed timber, and all other descriptions of wood which shall have been wrought into shapes that fit them respectively for any specific and permanent use, without further manufacture, shall be deemed and taken as manufactured wood.
- Duty on nonenumerated articles.** SEC. 2. *And be it further enacted*, That there shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are now chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable: *Provided*, That, if in virtue of this section, any duty exceeding the rate of twenty per centum ad valorem, shall be levied prior to the thirtieth of June, eighteen hundred and forty-two, the same shall not in any wise affect the disposition of the proceeds of the public lands as provided for by an act passed at the present session of Congress: *And provided, further*, That no duty higher than twenty per centum ad valorem in virtue of the said section, shall be levied and paid on any unmanufactured article.
- Duty on articles manufactured from two or more materials.** SEC. 3. *And be it further enacted*, That from and after the passage of this act, drawbacks payable on exported refined sugars, manufactured from foreign sugars, and on exported rum, distilled from foreign molasses, shall be reduced in proportion to the reduction which shall have been made by law (after the passage of the acts of Congress of the twenty-first of January, eighteen hundred and twenty-nine, and twenty-ninth of May, eighteen hundred and thirty, allowing said drawbacks) in the duties on the imported sugars or molasses, out of which the same shall have been manufactured or distilled, and in no case shall the drawback exceed the amount of import duty paid on either of those articles.
- Proviso.** SEC. 4. *And be it further enacted*, That prior to the second day of February next, the wines of France shall not be subjected, under the provisions of this act or any existing law, to the payment of higher rates of duty than the following, namely, on red wines in casks six cents a gallon; white wines in casks ten cents a gallon, and French wines of all sorts in bottles, twenty-two cents per gallon: *Provided*, That no higher duty shall be charged under this act, or any existing law, on the red wines of Austria, than are now, or may be, by this act levied upon the red wines of Spain, when said wines are imported in casks.
- Duty on French wines prior to Feb. 2 next.** SEC. 5. *And be it further enacted*, That the act entitled "An act to release from duty, iron prepared for, and actually laid on railways or inclined planes," approved fourteenth of July, eighteen hundred and thirty-two, be, and the same is hereby, repealed, and there shall be laid, collected, and paid, on such iron hereafter imported, a duty of
- Drawbacks on certain sugars and rum to be reduced, how.**
- Act July 14, 1832, p. 108, this vol., relative to railroad iron, repealed, &c.**
- Proviso.**
- Red wines of Austria.**
- Duty of \$50 or upward paid in cash entitled to a discount at the rate of 4 per cent per annum.**
- NOTE.—SEC. 27. And be it further enacted**, That, in every case where the owner, importer, consignee, or agent, of any goods, wares, or merchandise, imported as aforesaid, and the duty upon which shall amount to fifty dollars, or upwards, may, at the time of entry, desire to pay the duties thereon in cash, the collector of the port where the said goods, wares or merchandise, may be entered, shall be, and he is hereby, authorized and directed to receive the same, and to allow a discount on the amount of the duties, at the rate of four per centum per annum, for the legal term of credit which would have been allowed by law on such duties.—Vol. 3, S. L., p. 737.

twenty per centum ad valorem: *Provided*, That such repeal shall not operate, nor shall such duties be imposed on any railroad iron, which shall be imported under the provisions of the said act prior to the third day of March, eighteen hundred and forty-three, and laid down on any railroad or inclined planes of which the construction has been already commenced, and which shall be necessary to complete the same.

Proviso.

SEC. 6. *And be it further enacted*, That nothing in this act contained, shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope, or beyond Cape Horn, prior to the first day of August, eighteen hundred and forty-one.

This act not to apply to goods shipped in certain vessels.

SEC. 7. *And be it further enacted*, That all laws or parts of laws inconsistent with this act are hereby repealed.

Laws and parts of laws inconsistent with this act repealed.

Approved, September 11, 1841.

S. L., CHAP. XIV, p. 8.—*Act refunding certain duties, etc.*

May 8, 1842.

For refunding certain duties collected under the act of the thirtieth of August, eighteen hundred and forty-two, entitled "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," contrary to the terms of the convention of eighteen hundred and fifteen, between Great Britain and the United States, in fulfilment of the agreement lately entered into by the government of the United States and Great Britain, one hundred thousand dollars.

Refunding certain duties collected in contravention of treaty with Great Britain. Ante, p. 102, for act of August 30, 1842.

S. L., VOL. 5, CHAP. XXXII.—*An act regulating commercial intercourse with the port of Cayenne, in the colony of French Guiana, and to remit certain duties.*

June 1, 1842.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the provisions of the act entitled "An act regulating the commercial intercourse with the islands of Martinique and Guadaloupe," approved on the ninth of May, eighteen hundred and twenty-eight, admitting French vessels coming from, and laden with articles, the growth and manufacture of either of the said islands, are hereby extended to the vessels of the same nation coming from the port of Cayenne, in the colony of French Guiana, so as to entitle said vessels coming directly from said port of Cayenne, and laden with articles the growth or manufacture of said colony, which are permitted to be exported therefrom in American vessels, to admission into the ports of the United States on payment of no higher duties of tonnage, or on their cargoes, as aforesaid, than are imposed on American vessels, and on like cargoes therein imported: *Provided*, That if the President of the United States shall, at any time, receive satisfactory information that the privileges allowed to American vessels and their cargoes in the said colony of French Guiana by the arretes of its Governor, bearing date the fifth of December, eighteen hundred and thirty one, and the twenty-eighth of December, eighteen hundred and thirty-three, and by the tariffs and regulations in force in the colony, have been revoked or annulled, he is hereby authorized, by proclamation, to suspend the operations of this act, and withhold all privileges allowed under it.

French vessels coming directly from Cayenne, &c., to pay no higher duties than American vessels. 1828, ch. 49.

President authorized to suspend the operations of this act, when.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized to refund, out of any money in the Treasury

Certain duties to be refunded.

not otherwise appropriated, such amount of duty, inconsistent with the provisoes of the first section of this act, which, since the arretes, and the tariffs, and regulations referred to in the provisions to the first section of this act, have been in operation in said colony, as may have been levied in the ports of the United States upon any French vessels coming directly from the port of Cayenne, laden with such articles, the growth or manufacture of said colony, which were allowed to be exported therefrom in American vessels.

Approved, June 1, 1842.

August 30, 1842. S. L., VOL. 5, CHAP. CCLXX.—An act to provide revenue from imports, and to change and modify the laws imposing duties on imports, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, the following duties, that is to say:

The duties to be paid hereafter on the following articles.

Wool unmanufactured. First. On coarse wool unmanufactured, the value whereof, at the last port or place whence exported to the United States, shall be seven cents or under per pound, there shall be levied a duty of five per centum ad valorem; and on all other unmanufactured wool, there shall be levied a duty of three cents per pound, and thirty per centum ad valorem: *Provided*, That when wool of different qualities of the same kind or sort, is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package, shall be appraised by the appraisers, at a rate exceeding seven cents per pound, it shall be charged with a duty in conformity to such appraisal: *Provided further*, That when wool of different qualities, and different kinds or sorts, is imported in the same bale, bag, or package, the contents of the bale, bag, or package, shall be appraised at the value of the finest or most valuable kind or sort, and a duty charged thereon accordingly: *Provided further*, That if bales of different qualities are embraced in the same invoice, at the same price, the value of the whole shall be appraised according to the value of the bale of the best quality: *Provided further*, That if any wool be imported having in it dirt, or any material or impurities, other than those naturally belonging to the fleece, and thus be reduced in value to seven cents per pound or under, the appraisers shall appraise said wool at such price, as in their opinion, it would have cost had it not been so mixed with such dirt or impurities, and a duty shall be charged thereon in conformity to such appraisal: *Provided also*, That wool imported on the skin shall be estimated as to weight and value as other wool.

Manufactures of wool.

Second. On all manufactures of wool, or of which wool shall be a component part, except carpetings, flannels, bockings and baizes, blankets, worsted stuff goods, ready-made clothing, hosiery, mits, gloves, caps, and bindings, a duty of forty per centum.

Carpetings.

Third. On Wilton carpets and carpeting, treble ingrain, Saxony, and Aubusson carpets and carpeting, a duty of sixty-five cents per square yard; on Brussels and Turkey carpets and carpeting, fifty-five cents per square yard; on all Venitian and ingrain carpets and carpetings, thirty cents per square yard; on all other kinds of carpets and carpeting, of wool, hemp, flax, or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem: *Provided*, That bed sides and other portions of carpets or carpetings shall pay the rate of duty herein imposed on carpets or carpeting of similar character.

Fourth. On woollen blankets, the actual value of which at the place whence imported shall not exceed seventy-five cents each, and of the dimensions not exceeding seventy-two by fifty-two inches each, nor less than forty-five by sixty inches each, a duty of fifteen per centum ad valorem; and on all other woollen blankets, a duty of twenty-five per centum ad valorem.

Blankets.

Fifth. On all manufactures, not otherwise specified, of combed wool or worsted, and manufactures of worsted and silk combined, a duty of thirty per centum ad valorem; on all hearth rugs, an ad valorem duty of forty per centum.

Manufactures of combed wool, &c.

Sixth. On woollen and worsted yarn, a duty of thirty per centum ad valorem.

Yarn.

Seventh. On woollen and worsted mits, gloves, caps, and bindings, and on woollen or worsted hosiery, that is to say, stockings, socks, drawers, shirts, and all other similar manufactures made on frames, a duty of thirty per centum ad valorem.

Gloves, caps, bindings, and hosiery.

Eighth. On flannels, of whatever material composed, except cotton, a duty of fourteen cents per square yard on bockings and baizes, fourteen cents per square yard on coach laces, thirty-five per centum ad valorem; on Thibet, Angora, and all other goats' hair or mohair unmanufactured, one cent per pound; on camlets, blankets, coatings, and all other manufactures of goats' hair or mohair, twenty per centum ad valorem.

Flannels, bockings, &c.

Goats' hair, &c.

Ninth. On ready-made clothing, of whatever materials composed, worn by men, women, or children, except gloves, mits, stockings, socks, wove shirts and drawers, and all other similar manufactures made on frames, hats, bonnets, shoes, boots, and bootees, imported in a state ready to be used as clothing by men, women or children, made up either by the tailor, manufacturer, or seamstress, an ad valorem duty of fifty per centum; on all articles worn by men, women, or children, other than as above specified or excepted, of whatever materials composed, made up wholly or in part by hand, a duty of forty per centum ad valorem; on all thread laces and insertings, fifteen per centum ad valorem; on cotton laces, quillings, and insertings, usually known as trimming laces, and on bobbinet laces of cotton, twenty per centum ad valorem; on laces, galloons, tresses, tassels, knots, and stars of gold or silver, fine or half fine, fifteen per centum ad valorem; on all articles embroidered in gold or silver, fine or half fine, when finished, other than clothing, twenty per centum ad valorem; and on clothing, finished in whole or in part, embroidered in gold or silver, fifty per centum ad valorem.

Clothing, &c.

Thread laces, &c.

Gold and silver laces, &c.

SEC. 2. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say:

First. On cotton unmanufactured, a duty of three cents per pound.

Cotton, unmanufactured.  
Manufactures of cotton.

Second. On all manufactures of cotton, or of which cotton shall be a component part, not otherwise specified, a duty of thirty per centum ad valorem, excepting such cotton twist, yarn, and thread, and such other articles as are herein provided for: *Provided*, That all manufactures of cotton or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value twenty cents per square yard, shall be valued at twenty cents per square yard; and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square yard, excepting velvets, cords, moleskins, fustians, buffalo cloths, or goods manufactured by napping or raising, cutting or shearing, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard, and duty be paid thereon accordingly.

Cotton twist,  
yarn, and thread.

Third. All cotton twist, yarn, and thread, unbleached and uncolored, the true value of which at the place whence imported shall be less than sixty cents per pound, shall be valued at sixty cents per pound, and shall be charged with a duty of twenty-five per centum ad valorem; all bleached or colored cotton twist, yarn, and thread, the true value of which at the place whence imported shall be less than seventy-five cents per pound, shall be valued at seventy-five cents per pound, and pay a duty of twenty-five per centum ad valorem; all other cotton twist, yarn, and thread, on spools or otherwise, shall pay a duty of thirty per centum ad valorem.

SEC. 3. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say;

Manufactures of  
silk.

First. On all manufactures of silk not otherwise specified, except bolting cloths, two dollars and fifty cents per pound of sixteen ounces; on silk bolting cloths, twenty per centum ad valorem: *Provided*, That if any silk manufacture shall be mixed with gold or silver, or other metal, it shall pay a duty of thirty per centum ad valorem.

Second. On sewing silk, silk twist, or twist composed of silk and mohair, a duty of two dollars per pound of sixteen ounces; on pongees and plain white silks for printing or coloring, one dollar and fifty cents per pound of sixteen ounces; on floss and other similar silks, purified from the gum, dyed, and prepared for manufacture, a duty of twenty-five per centum ad valorem; on raw silk, comprehending all silks in the gum, whether in hanks, reeled, or otherwise, a duty of fifty cents per pound of sixteen ounces; on silk umbrellas, parasols, and sunshades, thirty per centum ad valorem; on silk or satin shoes and slippers, for women or men, thirty cents per pair; silk or satin laced boots or bootees, for women or men, seventy-five cents a pair; silk or satin shoes or slippers, for children, fifteen cents per pair; silk or satin laced boots or bootees, for children, twenty-five cents a pair; on men's silk hats, one dollar each; silk or satin hats or bonnets for women, two dollars each; on silk shirts and drawers, whether made up wholly or in part, forty per centum ad valorem; silk caps for women, and turbans, ornaments for head dress, aprons, collars, caps, cuffs, braids, curls, or frizettes, chemisettes, mantillas, pelerines, and all other articles of silk made up by hand in whole or in part, and not otherwise provided for, a duty of thirty per centum ad valorem.

Hemp, flax, &c.,  
manufactured and  
unmanufactured.

Third. On manufactured hemp, forty dollars per ton; on Manilla, Sunn, and other hems of India, on jute, Sisal grass, coir and other vegetable substances, not enumerated, used for cordage, twenty-five dollars per ton; on codilla, or tow of hemp or flax, twenty dollars per ton; on tarred cables and cordage, five cents per pound; on untarred cordage, four and a half cents per pound; yarns, twine, and pack-thread, six cents per pound; on seines, seven cents per pound: on cotton bagging, four cents per square yard, on any other manufacture not otherwise specified, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp or flax, or any other material, or imported under the designation of gunny cloth, or any other appellation, and without regard to the weight or width, a duty of five cents per square yard; on sail duck, seven cents per square yard; Russia and other sheetings, brown and white, twenty-five per centum ad valorem; and on all other manufactures of hemp, or of which hemp shall be a component part, not specified, twenty per centum ad valorem; on unmanufactured flax, twenty dollars per ton; on linens, and all other manufactures of flax, or of which flax shall be a component part, not otherwise specified, a duty of twenty-five per centum ad valorem; on grass cloth, a duty of twenty-five per centum ad valorem.

Fourth. On stamped, printed, or painted floor oil cloth, thirty-five cents per square yard; on furniture oil cloth made on Canton or cotton flannel, sixteen cents per square yard; on other furniture oil cloth, ten cents per square yard: on oil cloth of linen, silk, or other materials, used for hat covers, aprons, coach curtains, or similar purposes, and on medicated oil cloths, a duty of twelve and a half cents per square yard; on Chinese or other floor matting, made of flags, jute, or grass, on all floor mattings not otherwise specified, and on mats, of whatever materials composed, twenty-five per centum ad valorem.

Oil cloth.

Matting.

SEC. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On iron in bars or bolts, not manufactured in whole or in part by rolling, seventeen dollars per ton; or bar or bolt iron, made wholly or in part by rolling, twenty-five dollars per ton: *Provided*, That all iron in slabs, blooms, loops, or other form, less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay a duty accordingly: *Provided, also*, That iron imported prior to the third day of March, eighteen hundred and forty-three, in bars or otherwise, for railways or inclined planes, shall be entitled to the benefits of the provisions of existing laws, exempting it from the payment of duty on proof of its having been actually and permanently laid down for use on any railway or inclined plane prior to the third day of March, eighteen hundred and forty-three, and all such iron imported from and after the date aforesaid, shall be subject to and pay the duty on rolled iron.

Iron in bars or bolts, &c.

Iron imported prior to Mar. 3, 1843, for railways or inclined planes, exempt from duty. See p. 107, this vol.

Second. On iron in pigs, nine dollars per ton; on vessels of cast iron, not otherwise specified, one cent and a half per pound; on all other castings of iron, not otherwise specified, one cent per pound; on glazed or tin hollow ware and castings, sad irons or smoothing irons, hatters and tailors' pressing irons, and cast iron butts or hinges, two and a half cents per pound; on iron or steel wire, not exceeding No. 14, five cents per pound; and over No. 14, and not exceeding No. 25, eight cents per pound; over No. 25, eleven cents per pound; silvered or plated wire, thirty per centum ad valorem; brass or copper wire, twenty-five per centum ad valorem; cap or bonnet wire, covered with silk, twelve cents per pound; when covered with cotton thread or other material, eight cents per pound; on round or square iron, or braziers' rods, of three sixteenths, to ten sixteenths of an inch in diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, except taggers' iron, and on hoop iron, and on iron slit, rolled or hammered for band iron, scroll iron, or casement rods, iron cables or chains, or parts thereof, manufactured in whole or in part, of whatever diameter, the links being of the form peculiar to chains for cables, two and a half cents per pound; on all other chains of iron, not otherwise specified, the links being either twisted or straight, and, when straight, of greater length than those used in chains for cables, thirty per centum ad valorem; on anchors or parts of anchors, manufactured in whole or in part, anvils, blacksmiths' hammers and sledges, two and a half cents per pound; on cut or wrought iron spikes, three cents per pound; and on cut iron nails, three cents per pound; and on wrought iron nails, on axletrees, or parts thereof, mill irons and mill cranks of wrought iron, or wrought iron for ships, locomotives, and steam engines, or iron chains other than chain cables, and on malleable irons or castings, four cents per pound; on steam, gas, or water tubes or pipes, made of band or rolled iron, five cents per pound; on mill saws, cross-cut saws, and pit saws, one dollar each; on tacks, brads, and sprigs,

Iron in pigs.  
Iron castings.

Wire.

Various other manufactures of iron and steel.

not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on taggers' iron, five per centum ad valorem: *Provided*, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured: *And provided, also*, That no articles manufactured from steel, sheet, rod, hoop, or other kinds of iron, shall pay a less rate of duty than is chargeable on the material of which it is composed, in whole or in part, paying the higher rate of duty either by weight or value, and a duty of fifteen per centum ad valorem on the cost of the article added thereto.

Old or scrap iron.

Third. On all old or scrap iron, ten dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use, and fit only to be remanufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly: *Provided, also*, That all vessels of cast iron, and all castings of iron not rough as from the mould, but partially manufactured after the casting, or with handles, rings, hoops, or other additions of wrought iron, shall pay the same rates of duty herein imposed on all other manufactures of wrought iron not herein enumerated, if that shall amount to more than the duty on castings.

Firearms, hardware, &c.

Fourth. On muskets, one dollar and fifty cents per stand; rifles, two dollars and fifty cents each; on axes, adzes, hatchets, plane irons, socket chisels and vises, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated or polished steel saddlery and brass saddlery, coach and harness furniture of all descriptions, steelyards and scale beams, and all fire arms other than muskets and rifles, and all side arms, thirty per centum ad valorem; on square wire, used for the manufacture of stretchers for umbrellas, when cut in pieces not exceeding the length suitable therefor, twelve and a half per centum ad valorem.

Umbrella wire.

Screws.

Fifth. On screws made of iron called wood screws, twelve cents per pound; on all other screws of iron not specified, thirty per centum ad valorem; on brass screws, thirty cents per pound; on sheet and rolled brass, a duty of thirty per centum ad valorem; on brass battery, or hammered kettles, twelve cents per pound.

Brass.

Steel.

Sixth. On cast, shear, and German steel in bars, one dollar and fifty cents per one hundred and twelve pounds; and on all other steel in bars, two dollars and fifty cents per one hundred and twelve pounds; on solid headed pins, and all other package pins, not exceeding five thousand to the pack of twelve papers, forty cents per pack, and the same in proportion for a greater or less quantity; on pound pins, twenty cents per pound; on sewing, tambouring, darning, netting, and knitting, and all other kinds of needles, a duty of twenty per centum ad valorem; on common tinned, and japanned saddlery, of all descriptions, twenty per centum ad valorem.

Various manufactures of metals.

Seventh. On japanned ware of all kinds, or papier mache, and plated and gilt wares of all kinds, and on cutlery of all kinds, and all other manufactures not otherwise specified, made of brass, iron, steel, lead, copper, pewter, or tin, or of which either of these metals is a component material, thirty per centum ad valorem: *Provided*, That all manufactures of iron and steel, or other metals, partly finished, shall pay the same rates of duty as if entirely finished.

Lead.

Eighth. On lead in pigs and bars, three cents per pound; on old and scrap lead, one cent and a half per pound; leaden pipes, leaden shot, and lead in sheets, or in any other form not herein specified, four cents per pound; on type metal and stereotype plates, twenty-five per centum ad valorem; types, whether new or old, twenty-five per centum ad valorem; on copper bottoms cut round, and copper

Copper.

bottoms raised at the edge, and still bottoms cut round and turned up on the edge, and parts thereof, and on copper plates or sheets weighing more than thirty-four ounces per square foot, commonly called braziers' copper, thirty per centum ad valorem; on copper rods and bolts, nails and spikes, four cents per pound; on patent sheathing metal composed in part of copper, two cents per pound.

Ninth. On tin, in pigs, bars, or blocks, one per centum ad valorem; tin in plates or sheets,terne plates, taggers' tin, and tin foil, two and a half per centum ad valorem; on silver-plated metal in sheets, and on argentine, alabata, or German silver, in sheets or otherwise, unmanufactured, thirty per centum ad valorem; on manufactures of German silver, bell metal, zinc, and bronze, thirty per centum ad valorem; on zinc in sheets, ten per centum ad valorem: *Provided*, That old bells, or parts thereof, fit only to be remanufactured, shall not be considered manufacturers of bell metal, but shall be admitted free of duty; on bronze powder, bronze liquor, iron liquor, red liquor, and seppia, twenty per centum ad valorem.

Tin, silver-plated metal, &c.

Tenth. On coal, one dollar and seventy-five cents per ton; on coke or culm of coal, five cents per bushel.

Coal, &c.

Sec. 5. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of articles hereinafter mentioned, the following duties; that is to say:

First. On all vessels or wares, articles, and manufactures of cut glass, when the cutting on the article does not exceed one-third the height or length thereof, a duty of twenty-five cents per pound; when the cutting extends to or exceeds one-half the height or length thereof, a duty of forty-five cents per pound; on cut glass chandeliers, the cutting extends to or exceeds one-half the height or length thereof, a duty of forty-five cents per pound; on cut glass chandeliers, candlesticks, lustres, lenses, lamps, prisms and parts of the same, and on all drops, icicles, spangles, and ornaments used for mountings, a duty of forty-five cents per pound; on articles of plain, moulded, or pressed glass, weighing over eight ounces, a duty of ten cents per pound; on articles of plain, moulded, or pressed glass, weighing eight ounces or under, except tumblers, a duty of twelve cents per pound; on plain, moulded, or pressed tumblers, ten cents per pound; on all plain, moulded or pressed glass, when stoppered, or the bottoms ground, or puntied, an additional duty of four cents per pound: *Provided*, That all articles of moulded or pressed glass, being cut, roughed, or polished, in part or parts thereof, and all other wares or articles of flint glass, not otherwise specified, shall pay the duty chargeable on articles of cut glass of the description and class to which they may severally belong.

Cut glass.

Moulded or pressed glass.

Second. On all apothecaries' vials and bottles, not exceeding the capacity of six ounces each, one dollar and seventy-five cents per gross; apothecaries' vials and bottles exceeding six ounces, and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents per gross; on all perfumery and fancy vials and bottles, uncut, not exceeding the capacity of four ounces each, two dollars and fifty cents per gross; and those exceeding four ounces, and not exceeding, in capacity, sixteen ounces each, three dollars per gross.

Vials and bottles.

Third. On black and green glass bottles and jars, exceeding eight ounces, and not exceeding in capacity, one quart each, a duty of three dollars per gross; when exceeding the capacity of one quart each, four dollars per gross; on demijohns and carboys, of the capacity of half a gallon or less, fifteen cents each; when exceeding, in capacity, half a gallon, and not exceeding three gallons each, a duty of thirty cents each; exceeding three gallons, fifty cents each.

Black and green glass bottles and jars.

Demijohns and carboys.



Window glass.	<p>Fourth. On cylinder or broad window-glass, not exceeding eight by ten inches, two cents per square foot; above that, and not exceeding ten by twelve inches, two and a half cents per square foot; above that, and not exceeding fourteen by ten inches, three and a half cents per square foot; above that, and not exceeding sixteen by eleven inches, four cents per square foot; above that, and not exceeding eighteen by twelve inches, five cents per square foot; above eighteen by twelve inches, six cents per square foot. On all crown window-glass not exceeding ten by eight inches, three and a half cents per square foot; above that, and not exceeding ten by twelve inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, six cents per square foot; above that, and not exceeding sixteen by eleven inches, seven cents per square foot; above that, and not exceeding eighteen by twelve inches, eight cents per square foot; and all exceeding eighteen by twelve inches, ten cents per square foot: <i>Provided</i>, That all glass imported in sheets or tables, without reference to form, shall pay the highest duties herein imposed on the different descriptions of window-glass. On all polished plate glass, whether imported as window-glass, or however otherwise specified, not silvered, and not exceeding twelve by eight inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, seven cents per square foot; above that, and not exceeding sixteen by eleven inches, eight cents per square foot; above that, and not exceeding eighteen by twelve inches, ten cents per square foot; above that, and not exceeding twenty-two by fourteen inches, twelve cents per square foot; all above twenty-two by fourteen inches, thirty per centum ad valorem; if silvered, an addition of twenty per centum shall be made to the duty; if framed, a duty of thirty per centum ad valorem: <i>Provided</i>, That on all cylinder or broad glass, weighing over one hundred pounds per one hundred square feet, and on all crown glass weighing over one hundred and sixty pounds per one hundred square feet, there shall be an additional duty on the excess at the same rate as herein imposed.</p>
Glass in sheets or tables.	
Plate glass.	
Porcelain glass, colored glass, &c.	<p>On porcelain glass, on glass colored, or paintings on glass, a duty of thirty per centum ad valorem; on all articles or manufactures of glass not specified, connected with other materials, rendering it impracticable to separate it and determine its weight, twenty-five per centum ad valorem.</p>
Chinaware, &c.	<p>Fifth. On China-ware, porcelain-ware, earthen-ware, stone-ware, and all other ware composed of earth or mineral substances, not otherwise specified, whether gilt, painted, printed, plain, or glazed, a duty of thirty per centum ad valorem.</p>
Leather, &c.	<p>Sixth. On tanned, sole or bend leather, six cents per pound; on all upper leather not otherwise specified, eight cents per pound; on calf and seal skins tanned and dressed, five dollars per dozen; on sheep skins tanned and dressed, or skivers, two dollars per dozen; on goat skins or morocco tanned and dressed, two dollars and fifty cents per dozen; on kid skins or morocco tanned and dressed, one dollar and fifty cents per dozen; on goat or sheep skins tanned and not dressed, one dollar per dozen; on all kid and lamb skins tanned and not dressed, seventy-five cents per dozen; and on skins tanned and dressed, otherwise than in color, to wit: fawn, kid, and lamb, usually known as chamois, one dollar per dozen; on men's boots and bootees of leather, wholly or partially manufactured, one dollar and twenty-five cents per pair; men's shoes or pumps, wholly or partially manufactured, thirty cents per pair; women's boots and bootees of leather, wholly or partially manufactured, fifty cents per pair; children's boots, bootees, and shoes, wholly or partially manufactured, fifteen cents per pair; women's double-soled pumps and welts, wholly or partially manufactured, forty cents per pair; women's shoes or slippers, wholly or par-</p>
Shoes and boots.	

tially manufactured, whether of leather, prunella, or other material, except silk, twenty-five cents per pair; on raw hides of all kinds, whether dried or salted, five per centum ad valorem; on all skins pickled and in casks, not specified, twenty per centum ad valorem.

Raw hides, &c.

Seventh. On men's leather gloves, one dollar and twenty-five cents per dozen; women's leather habit gloves, one dollar per dozen; children's leather habit gloves, fifty cents per dozen; women's extra and demi length leather gloves, one dollar and fifty cents per dozen; children's extra and demi length leather gloves, seventy-five cents per dozen; on leather caps or hats, leather braces or suspenders, and on all other braces or suspenders, of whatever material or materials composed, except India rubber, and on leather bottles, patent leather, and all other manufactures of leather, or of which leather is a component material of chief value, not otherwise specified, a duty of thirty-five per centum ad valorem.

Manufactures of leather.

Braces of materials other than india rubber.

Eighth. On furs of all kinds on the skin, undressed, five per centum ad valorem; on furs dressed on the skin, on all hatters' furs, whether dressed or undressed, not on the skin, twenty-five per centum ad valorem; fur hats, caps, muffs, tippets, and other manufactures of fur not specified, thirty-five per centum ad valorem; fur hat bodies, frames, or felts manufactured, not put in form or trimmed, or otherwise, twenty-five per centum ad valorem; hats of wool, hat bodies or felts made in whole or in part of wool, eighteen cents each.

Furs, &c.

Ninth. On hats and bonnets for men, women, and children, from Panama, Manila, Leghorn, Naples, or elsewhere, composed of satin, straw, chip, grass straw, palm leaf, ratan, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise specified, a duty of thirty-five per centum ad valorem: *Provided*, That all flats, braids, plaits, spartere, or willow squares, used for making hats or bonnets, shall pay the same rate of duty as manufactured hats or bonnets.

Hats and bonnets of straw, &c.

Tenth. On all ornamental feathers and artificial flowers, or parts thereof, of whatever material composed, hair bracelets, chains, rings, curls, or braids, human hair, cleaned and prepared for use, and on fans of every description, twenty-five per centum ad valorem; on all hair, human or otherwise, uncleaned and unmanufactured, ten per centum ad valorem; on hair cloth or seating, and on hair belts and hair gloves, twenty-five per centum ad valorem; on curled hair and moss, for beds or mattresses, ten per centum ad valorem; on feathers for beds, and on downs of all kinds, twenty-five per centum ad valorem; on India rubber oil cloth, webbing, shoes, braces or suspenders, or other fabrics or manufactured articles composed wholly or in part of India rubber, thirty per centum ad valorem: *Provided*, That braces or suspenders of that material, not exceeding in value two dollars per dozen, shall be valued at two dollars per dozen, and pay duty accordingly. On all clocks, twenty-five per centum ad valorem; and on glaziers' diamonds, when set, twenty-five per centum ad valorem; on ship or box chronometers, twenty per centum ad valorem; on watches or parts of watches, and watch materials not specified, seven and a half per centum ad valorem; on diamonds, seven and a half per centum ad valorem; on crystals of glass for watches, and on glass or pebbles for spectacles or eye glasses, when not set, two dollars per gross; on gems, pearls, or precious stones, seven per centum ad valorem; on imitations thereof, and compositions of glass or paste, on cameos and imitations thereof, and on mosaics not specified, of whatever materials composed, whether real or imitation, set or not set, seven and a half per centum ad valorem; on jewelry, composed of gold, silver, or platina, and gold and silver leaf, twenty per centum ad valorem; on gilt, plated, or imitation jewelry, and Dutch metal in leaf, twenty-five per centum ad valorem; on Scagliola table tops, and

Feathers, artificial flowers, hair, moss, &c.

India rubber articles.

Clocks, diamonds, watch and spectacle glasses, precious stones, jewelry, table tops, alabaster ornaments, plate, &c.

table tops of marble or composition, inlaid with precious stones or small pieces of composition, known as mosaics, on table tops of marble or composition, when inlaid with various colored marbles, and on alabaster and spar ornaments, thirty per centum ad valorem; on manufactures of services, vessels, and wares of all kinds, not otherwise specified, of silver or gold, or of which either of these metals shall be a component material of chief value, whether plain, chased, engraved, or embossed, an ad valorem duty of thirty per centum.

Wood, and manufactures of wood.

Eleventh. On all manufactures of wood, not otherwise specified, thirty per centum ad valorem: *Provided*, That boards, planks, staves, scantlings, hewn or sawed timber, unwrought spars, and all other descriptions of wood which shall have been wrought into shapes that fit them, respectively, for any specific and permanent use without further manufacture, shall be deemed and taken as manufactured wood, and pay duty accordingly; and on timber to be used in building wharves, and firewood, twenty per centum ad valorem: *Provided, also*, That rough boards, planks, staves, scantling, and sawed timber, not planed or wrought into any shapes for use, shall pay a duty of twenty per centum ad valorem: *And provided, further*, That rose wood, satin wood, mahogany, and cedar wood, shall pay a duty of fifteen per centum ad valorem; on walking canes and sticks, frames and sticks for umbrellas, for parasols, and for sunshades, cabinet wares or household furniture, not otherwise specified, musical instruments of all kinds, carriages and parts thereof, thirty per centum ad valorem: *Provided, also*, That strings for musical instruments, of catgut or whipgut, and all other strings or thread of similar materials, shall pay a duty of fifteen per centum ad valorem.

Strings of catgut, &c.

Statuary. Marble.

Twelfth. On unmanufactured marble in the rough, slab, or block, twenty-five per centum ad valorem; on marble busts or statuary, not specially imported, as hereinafter provided for, and on all other manufactures of marble not specified, a duty of thirty per centum ad valorem; on slates of all kinds, paving tiles and bricks, twenty-five per centum ad valorem; on baskets and other manufactures, not specified, of grass, straw, ozier or willow, and palm leaf, twenty-five per centum ad valorem; on wax, amber, or composition beads, and all other beads not otherwise enumerated, and shell or fancy boxes, not otherwise specified, twenty-five per centum ad valorem; on combs for the hair, of whatever material composed, twenty-five per centum ad valorem; on brushes and brooms of all kinds, thirty per centum ad valorem; and on bristles, one cent per pound; on dolls and toys of every description, of whatever material or materials composed, thirty per centum ad valorem; on metal buttons of all kinds, thirty per centum ad valorem: *Provided*, That all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar, and be charged with duty accordingly; on all other buttons, and on all button moulds, of whatever material composed, twenty-five per centum ad valorem: *Provided*, That lastings, prunellas, and similar fabrics, not specified, when imported in strips, pieces or patterns, of the size and shape suitable for the manufacture exclusively of buttons, shoes, or bootees, and that mohair or worsted cloth, black linen canvass, figured satin, and figured or brocaded or Terry velvet, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture exclusively of buttons, tortoise shell, ivory, or teeth of elephants unmanufactured, horns and teeth, and horn and bone tips, shall be admitted to entry at a duty of five per centum ad valorem; otherwise, to be subject to the rates of duty chargeable on them, respectively, according to their component materials.

Slates, tiles, and bricks.

Baskets.

Beads.

Fancy boxes.

Combs.

Brushes, &c.

Toys.

Buttons, &c.

Tortoise shell, ivory, teeth, horns, &c.

SEC. 6. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected, and paid, on the importa-

tion of the articles hereinafter mentioned, the following rates of duty; that is to say:

On white or red leads, litharge, or acetate or chromate of lead, dry or ground in oil, four cents per pound; on whiting or Paris white, and all ochres or ochry earths used in the composition of painters' color, when dry, one cent per pound, when ground in oil, one cent and a half per pound; on sulphate of barytes, one half cent per pound; on linseed, hempseed, and rapeseed oil, twenty-five cents per gallon; on putty, one cent and a half per pound.

SEC. 7. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following rates of duty; that is to say:

First. On bank, folio, quarto post of all kinds, and letter and bank note paper, seventeen cents per pound; on antiquarian, demy, drawing, elephant, double elephant, foolscap, imperial, medium, pot, pith, royal, super-royal, and writing paper, fifteen cents per pound; on copperplate, blotting, copying, colored for labels, colored for needles, marble or fancy colored, glass paper, morocco paper, pasteboard, pressing-board, sand paper, tissue paper, and on all gold or silver paper, whether in sheets or strips, twelve and a half cents per pound; on colored copperplate, printing, and stainers' paper, ten cents per pound; on binders' boards, box boards, mill boards, paper-makers' boards, sheathing, wrapping, and cartridge paper, three cents per pound; and on all paper envelopes, whether plain, ornamental, or colored, and on all billet-doux or fancy note paper, of whatever form or size, when of less size than letter paper, thirty per centum ad valorem; on music paper, with lines, and on paper gilt or covered with metal other than gold or silver, paper snuff boxes, japanned or not japanned, and other fancy paper boxes, twenty-five per centum ad valorem; on all paper hangings, or paper for screens or fireboards, thirty-five per centum ad valorem; on all blank or visiting cards, twelve cents per pound; on playing cards, twenty-five cents per pack; on blank books, when bound, twenty cents per pound; when unbound, fifteen cents per pound; on all parchment and vellum, and on asses' skin and imitation thereof, wafers, sealing-wax, and black lead pencils, crayons of all kinds, and metallic pens, twenty-five per centum ad valorem; ink and ink powder of all kinds, twenty-five per centum ad valorem; quills, prepared or manufactured, twenty-five per centum ad valorem; quills, unprepared or unmanufactured, fifteen per centum ad valorem; on rags, of whatever material, waste or shoddy, a quarter of one cent per pound; all other paper not enumerated, fifteen cents per pound.

Second. On all books printed in the English language, or of which the English forms the text, when bound thirty cents per pound, when in sheets or boards, twenty cents per pound: *Provided*, That whenever the importer shall prove, to the satisfaction of the collector, when the goods are entered, that any such book has been printed and published abroad more than one year, and not republished in this country, or has been printed and published abroad more than five years before such importation, then and in such case said books shall be admitted at one half of the above rate of duties: *Provided*, That the said terms of one year and five years, shall in no case commence, or be computed at and from a day before the passing of this act; on all books printed in Latin or Greek, or in which either language forms the text, when bound, fifteen cents per pound, when unbound, thirteen cents per pound; on all books printed in Hebrew, or of which that language forms the text, when bound, ten cents per pound, and when unbound, eight cents per pound; *Provided*, That all books printed in foreign languages,

Painters' colors, oils, &c.

Paper, paper snuff boxes, fancy paper boxes, stationery, rags, &c.

Books, &c.

Latin, Greek, and Hebrew excepted, shall pay a duty of five cents per volume when bound or in boards, and when in sheets or pamphlets, fifteen cents per pound; and editions of works in the Greek, Latin, Hebrew, or English language, which have been printed forty years prior to the date of importation, shall pay a duty of five cents per volume; and all reports of legislative committees appointed under foreign Governments shall pay a duty of five cents per volume; on polyglots, lexicons, and dictionaries, five cents per pound; on books of engravings or plates, with or without letter press, whether bound or unbound, and on maps and charts, twenty per centum ad valorem.

SEC. 8. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say,

Sugar, syrups,  
molasses, sweet-  
meats, confection-  
ery, &c.

First. On raw sugar (commonly called brown sugar), not advanced beyond its raw state, by claying, boiling, clarifying, or other process, and on syrup of sugar, or of sugar cane, and on brown clayed sugar, two and a half cents per pound; on all other sugars, when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, four cents per pound; on refined sugars, (whether loaf, lump, crushed, or pulverized, and when, after being refined, they have been tintured, colored, or in any way adulterated), and on sugar candy, six cents per pound; on molasses, four and one half mills per pound: *Provided*, That all syrups of sugar or of sugar cane, entered under the designation of molasses, or any other appellation than "syrup of sugar" or of sugar cane, shall be liable to forfeiture to the United States; on comfits, on sweetmeats, or fruits preserved in molasses, sugar, or brandy, and on confectionery of all kinds, not otherwise specified, twenty-five per centum ad valorem: *Provided further*, That an inspection, under such regulations as the Secretary of the Treasury may prescribe, shall be made of all sugars and molasses imported from foreign countries, in order to prevent frauds, and to prevent the introduction of sugars, syrup of sugar, syrup of cane, or battery syrup, under the title of molasses, or in any other improper manner.

Chocolate, spices,  
drugs, quicksilver,  
gunpowder, dried  
fruits, &c.

Second. On cocoa, one cent per pound; chocolate, four cents per pound; on mace, fifty cents per pound; nutmegs, thirty cents per pound; cloves, eight cents per pound; cinnamon, twenty-five cents per pound; oil of cloves, thirty cents per pound; Chinese cassia, five cents per pound; pimento, five cents per pound; on black pepper, five cents per pound; Cayenne and African, or Chili pepper, ten cents per pound; ginger, ground, four cents per pound; ginger, in the root, when not preserved, two cents per pound; on mustard, twenty-five per centum ad valorem; on mustard seed, and on linseed, five per centum ad valorem; on camphor, refined, twenty cents per pound; crude camphor, five cents per pound; on indigo, five cents per pound; on woad or pastel, one cent per pound; on ivory or bone black, three-fourths of one cent per pound; on alum, one cent and a half per pound; on opium, seventy-five cents per pound; on quicksilver, five per centum ad valorem; on roll brimstone, calomel, and other mercurial preparations, corrosive sublimate, and red precipitate, twenty-five per centum ad valorem; on glue, five cents per pound; on gunpowder, eight cents per pound; on copperas and green vitriol, two cents per pound; on blue or Roman vitriol, or sulphate of copper, four cents per pound; on oil of vitriol, or sulphuric acid, one cent per pound; on almonds and prunes, three cents per pound; on sweet oil of almonds, nine cents per pound; on dates, one cent per pound; currants, three cents per pound; figs, two cents per pound; on all nuts not specified, except those used for dyeing, one cent per pound; on muscatel and bloom raisins, either in boxes or jars, three cents per

pound; and on all other raisins, two cents per pound; on olives, thirty per centum ad valorem.

Third. On olive oil in casks, twenty cents per gallon; olive salad oil in bottles or betties, thirty per centum ad valorem; all other olive oil, not salad, and not otherwise specified, twenty per centum ad valorem; on spermaceti oil of foreign fisheries, twenty-five cents per gallon; whale or other fish oil, not sperm, of foreign fisheries, fifteen cents per gallon; whalebone, the product of foreign fisheries, twelve and a half per centum ad valorem; on spermaceti or wax candles, and on candles of spermaceti and wax combined, eight cents per pound; wax tapers, thirty per centum ad valorem; tallow candles, four cents per pound; on tallow, one cent per pound; beeswax, bleached or unbleached, and shoemakers' wax, fifteen per centum ad valorem; on Windsor, shaving, and all other perfumed or fancy soaps, or wash balls, and Castile soap, thirty per centum ad valorem; on all other hard soaps, four cents per pound; and on all soft soap, fifty cents per barrel; on marrow, grease, and all other soap stocks and soap stuffs, ten per centum ad valorem; on starch, two cents per pound; on pearl or hulled barley, two cents per pound; on corks, thirty per centum ad valorem; on manufactures of cork, twenty-five per centum ad valorem; on sponges and spunk, twenty per centum ad valorem; on oranges and lemons, in boxes, barrels, or casks, and on grapes not dried, in boxes, kegs, or jars, twenty per centum ad valorem.

Olive oil, oil and whalebone of foreign fisheries.

Candles, &c.

Tallow.

Wax.

Soap, &c.

Starch.

Barley.

Cork.

Sponges, &c.

Fruit.

Fourth. On salt, eight cents per bushel of fifty-six pounds; on salt-petre, partially refined, one fourth of one cent per pound; completely refined, two cents per pound; on bleaching powder, or chloride of lime, one cent per pound; on vinegar, eight cents per gallon; on spirits of turpentine, ten cents per gallon; on beef and pork, two cents per pound; hams and bacon, three cents per pound; prepared meats, poultry or game, in cases or otherwise, and Bologna sausages, twenty-five per centum ad valorem; on cheese, nine cents per pound; butter, five cents per pound; lard, three cents per pound; macaroni and vermicelli, gelatine, jellies, and all similar preparations thirty per centum ad valorem; on wheat, twenty-five cents per bushel; barley, twenty cents per bushel; rye, fifteen cents per bushel; oats, ten cents per bushel; Indian corn, or maize, ten cents per bushel; wheat flour, seventy cents per one hundred and twelve pounds; Indian meal, twenty cents per one hundred and twelve pounds; potatoes, ten cents per bushel; on foreign fish, viz: dried or smoked, one dollar per one hundred and twelve pounds; on mackerel and herrings, pickled or salted, one dollar and fifty cents per barrel; on pickled salmon, two dollars per barrel; on all other fish, pickled in barrels, one dollar per barrel; on all other pickled fish, imported otherwise than in barrels or half barrels, not specified, twenty per centum ad valorem; and on sardines and other fish, preserved in oil, twenty per centum ad valorem; *Provided*, That fresh caught fish, brought in for daily consumption, shall be exempt from duty; on fish glue or isinglass, twenty per centum ad valorem; on pickles, capers, and sauces of all kinds, not otherwise enumerated, thirty per centum ad valorem; on castor oil, forty cents per gallon; neatsfoot and animal oils, and all volatile and essential oils, not otherwise specified, twenty per centum ad valorem; on all gums and other resinous substances, not specified, in a crude state, fifteen per centum ad valorem; and on the said articles, when not in a crude state, and on pastes, balsams, essences, tinctures, extracts, cosmetics, and perfumes, not otherwise enumerated, twenty-five per centum ad valorem; on benzoic, citric, white or yellow muriatic, nitric, oxalic, pyroligneous, and tartaric acids, twenty per centum ad valorem; on boracic acid, five per centum ad valorem; borax or tincal, twenty-five per centum ad valorem; on amber, ambergris, ammonia, annatto, aniseed, arrow root, vanilla beans, French chalk, red

Various other articles.

chalk, juniper berries, manganese, nitrate of lead, chromate, bichromate, and prussiate of potash, glauber and Rochelle salts, Epsom salts or sulphate of magnesia, and all other chemical salts or preparations of salts not enumerated, smalts, salsoda, and all carbonates of soda, by whatever name designated, other than soda ash, barilla, and kelp, twenty per centum ad valorem; on sulphate of quinine, forty cents per ounce, avoirdupois; on soda ash, five per centum ad valorem.

Brandy, other  
spirits, wines, liq-  
uors, porter, &c.

Fifth. On brandy, one dollar per gallon; on other spirits manufactured or distilled from grain or other materials, for first and second proofs, sixty cents, for third proof, sixty-five cents, for fourth proof, seventy cents, for fifth proof, seventy-five cents, and all above fifth proof, ninety cents per gallon; on Madeira, Sherry, San Lucar, and Canary wine, in casks or bottles, sixty cents per gallon; on champagne wines, forty cents per gallon; on port, Burgundy, and claret wines, in bottles, thirty-five cents per gallon; on port and Burgundy wines in casks, fifteen cents per gallon; on Teneriffe wines, in casks or bottles, twenty cents per gallon; on claret wines, in casks, six cents per gallon; on the white wines, not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, seven and a half cents per gallon; in bottles, twenty cents per gallon; on the red wines not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, six cents per gallon, in bottles twenty cents per gallon; on the white and red wines of Spain, Germany, and the Mediterranean, not enumerated, in casks, twelve and a half cents per gallon; in bottles, twenty cents per gallon; on Sicily, Madeira, or Marsala wines, in casks or bottles, twenty-five cents per gallon; on other wines of Sicily, in casks or bottles, fifteen cents per gallon; on all other wines, not enumerated, and other than those of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, when in bottles, sixty-five cents per gallon, when in casks, twenty-five cents per gallon: *Provided*, That nothing herein contained shall be construed or permitted to operate so as to interfere with subsisting treaties with foreign nations: *Provided further*, That all imitations of brandy or spirits, or of any of the said wines, and all wines imported by any name whatever, shall be subject to the duty provided for the genuine article, and to the highest rate of duty applicable to the article of the same name. *And provided further*, That when wines are imported in bottles, the bottles shall pay a separate duty, according to the rate established by this act; on cordials and liqueurs of all kinds, sixty cents per gallon; on arrack, absynthe, Kirschen wasser, ratafia, and other similar spirituous beverages, not otherwise specified, sixty cents per gallon; on ale, porter, and beer, in bottles, twenty cents per gallon; otherwise than in bottles, fifteen cents per gallon; on tobacco, in leaf, or unmanufactured, twenty per centum ad valorem; on cigars, of all kinds, forty cents per pound; on snuff, twelve cents per pound; manufactured tobacco, other than snuff and cigars, ten cents per pound.

Proviso.

Further proviso.

Further proviso.

Tobacco.

Articles exempt  
from duty.

SEC. 9. *And be it further enacted*, That from and after the day and year before mentioned, the following articles shall be exempt from duty, namely:

First. All articles imported for the use of the United States.

Second. All goods, wares, or merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States, and books and personal and household effects, not merchandise, of citizens of the United States dying abroad.

Third. Paintings and statuary, the production of American artists residing abroad.

Fourth. Wearing apparel in actual use, and other personal effects, not merchandise, professional books, instruments, implements, and

tools of trade, occupation, or employment, of persons arriving in the United States.

Fifth. Philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts, and casts, of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all other collections of antiquities, provided the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and by the order of any college, academy, school, or seminary of learning in the United States.

Sixth. Anatomical preparations, models of machinery, and of other inventions and improvements in the arts; specimens in natural history, mineralogy, and botany; trees, shrubs, plants, bulbs or roots, and garden seeds not otherwise specified; berries, nuts, and vegetables, used principally in dyeing or composing dyes; all dyewoods in stick; whale and other fish oils of American fisheries, and all other articles the produce of said fisheries; animals imported for breed; fish, fresh caught, imported for daily consumption; fruit, green or ripe, from the West Indies, in bulk; tea and coffee when imported in American vessels from the places of their growth or production.

Seventh. Adhesive felt for sheathing vessels, alcornoque, aloes, anti-mony crude, argol, assafetida, ava root, barilla, bark of cork tree unmanufactured; bells or bell-metal, old and only fit to be remanufactured, or parts thereof, and chimes of bells; brass in pigs or bars, and old brass only fit to be remanufactured; Brazil wood, crude brimstone, and flour of sulphur, bullion, burrstones, unwrought; cantharides, chalk, clay unwrought, cochineal, coins of gold and silver, copper imported in any shape for the use of the mint, copper in pigs or bars, and copper ore; plates or sheets of copper for sheathing vessels; but none is to be so considered except that which is fourteen inches wide, and forty-eight inches long, and weighing from fourteen to thirty-four ounces per square foot; old copper fit only to be remanufactured; cream of tartar; emery; flints, ground flint, gold bullion, gold epauletts and wings, grindstones, gum Arabic, gum Senegal, gum tragacanth, India rubber, in bottles or sheets, or otherwise, unmanufactured, old junk, oakum, kelp, kermes, lac dye, leeches, madder, madder root, mother of pearl, nickel, nux vomica, palm leaf unmanufactured, palm oil; Peruvian bark, pewter when old and only fit to be remanufactured; platina unmanufactured, ivory unmanufactured, plaster of Paris unground, ratans and reeds unmanufactured, rhubarb, saltpetre when crude, sarsaparilla, shellac, silver bullion, silver epauletts and wings, stones called polishing stones, stone called rotten stone, sumac, tartar when crude, teuteneque, turmeric, weld, woods of all kinds, when unmanufactured, not herein enumerated.

SEC. 10. *And be it further enacted*, That, on all articles not herein enumerated or provided for, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem.

20 per cent on articles not enumerated or provided for.

SEC. 11. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares, and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination between them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares, and merchandise, which shall be imported from any port or place east of the Cape of Good Hope, in foreign vessels: *Provided*, That these additional duties shall not apply to goods, wares, or merchandise, which shall be imported

Addition of 10 per cent on importations in foreign vessels.

20 per cent if from east of the Cape of Good Hope.

Proviso, vessels entitled by treaty or laws excepted.



after the day that this act goes into operation, in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, or merchandise imported in ships or vessels of the United States.

Duties to be paid  
in cash.  
In case of failure.

SEC. 12. *And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise, shall be paid in cash: *Provided*, That in all cases of failure or neglect to pay the duties, on completion of the entry, the said goods, wares, or merchandise, shall be taken possession of by the collector, and deposited in the public stores, there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and if any such goods remain in public store beyond sixty days (except in the case of goods imported from beyond the Cape of Good Hope, remaining for the space of ninety days) without payment of the duties thereon, then said goods, wares, and merchandise, or such quantities thereof, as may be deemed necessary to discharge the duties, shall be appraised and sold by the collector at public auction, on due public notice thereof, being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and, at said public sale, distinct printed catalogues, descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given, before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, together with all other charges and expenses, including interest on the duties from the date of entry at the rate of six per centum per annum, shall be applied to the payment of the duties, and any balance of money remaining, over and above the full amount of duties, charges, and expenses and interest aforesaid, as well as such quantities of any goods, wares, or merchandise, as may not have been sold for the purposes before mentioned, shall be delivered, and the money paid over, by the collector, to the owner, importer, consignee, or agent, and proper receipts taken for the same: *And provided*, That if no claim be made by such owner, importer, consignee, or agent, for the portion of goods which may remain in the hands of the collector, after such sale, the said goods shall be forthwith returned to the public stores, there to be kept at the risk and expense of the owner, importer, consignee, or agent, until claimed or sold for storage agreeably to law; and the proceeds of the sale for duties remaining unclaimed for the space of ten days after such sale, shall, after payment of duties and all expenses aforesaid, at the expiration of that period, be paid by the collector into the Treasury, in the manner provided for in the case of unclaimed goods in the next succeeding section of this act: *And provided further*, That when any goods are of a perishable nature, they shall be sold forthwith.

Relative to the  
sale of unclaimed  
goods.

SEC. 13. *And be it further enacted*, That, previous to the sale of any unclaimed goods, the said collector shall procure an inventory and appraisement thereof to be made, and to be verified, on oath or affirmation, by two or more respectable merchants, before the said collector, and to remain with him; and said collector shall afterward cause said goods to be advertised and sold, in the manner provided for in this act, and, after retaining the duties thereon, agreeably to such inventory and appraisement, and interest and charges as aforesaid, shall pay the overplus, if any there be, into the Treasury of the United States, there to remain for the use of the owner or owners, who shall, upon due proof of his, her, or their property, be entitled to receive the same; for which purpose the collector shall transmit, with said overplus, a copy of the inventory, appraisement, and

account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, the name of the vessel and master in which, and of the port or place whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest; and the receipt of certificate of the collector shall exonerate the master or person having charge or command of any ship or vessel in which said goods, wares, and merchandise were imported, from all claim of the owner or owners thereof: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March seventeen hundred and ninety-nine, which provides for the storage of unclaimed merchandise, as conflicts with the provisions of this act, shall be, and is hereby repealed: *Provided, also*, That when such goods are of a perishable nature, they shall be sold forthwith.

SEC. 14. *And be it further enacted*, That on and after the day this law goes into effect, there shall be allowed a drawback on foreign sugar refined in the United States, and exported therefrom, equal in amount to the duty paid on the foreign sugar from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more; and on spirits distilled from foreign molasses, a drawback of five cents per gallon, till the first day of January, eighteen hundred and forty-three, when it shall be reduced one cent per gallon; and annually, on the first day of January thereafter, the said drawback shall be reduced one cent per gallon until the same shall be wholly discontinued: *Provided*, That this act shall not alter or repeal any law now in force regulating the exportation of sugar refined or spirits distilled from molasses in the United States, except as to the rates of duties and drawbacks.

Drawbacks on foreign sugar refined in the United States, and on spirits distilled from foreign molasses.

SEC. 15. *And be it further enacted*, That, in the case of all goods, wares, and merchandise, imported on and after the day this act goes into operation, and entitled to debenture under existing laws, no drawback of the duties shall be allowed on the same, unless said goods, wares, or merchandise shall be exported from the United States within three years from the date of the importation of the same; nor shall the additional rate of duty levied by this act on goods, wares, or merchandise, imported in foreign vessels, be refunded in case of re-exportation: *Provided*, That two and one half per centum on the amount of all drawbacks allowed, except on foreign and refined sugars, shall be retained, for the use of the United States, by the collectors paying such drawbacks, respectively; and in the case of foreign refined sugars, ten per centum shall be so retained.

No drawback unless exported within three years.

No additional duty refunded.

Proviso: A percentage to be retained by the United States.

SEC. 16. *And be it further enacted*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise, imported into the United States, and in all cases where the duty imposed shall by law be regulated by, or directed to be estimated or based upon the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof, at the time when purchased, in the principal markets of the country from which the same shall have been imported into the United States, or of the yards, parcels, or quantities, as the case may be, to be appraised, estimated, and ascertained, and to such value or price, to be ascertained in the manner provided in this act, shall be added all costs and charges except insurance, and including, in every case, a charge for commissions at the usual rates as the true value at the port where the same may be entered upon which duties shall be assessed. And it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and every person

Actual market value in the country whence and when imported to be ascertained.

Costs to be added.

who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and in the principal markets of the country whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market value or wholesale price of every of them, as the case may require; and all such goods, wares, or merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated to have been at the time purchased, and place whence the same were imported into the United States, of as great value as if the same had been entirely finished: *Provided*, That in all cases where goods, wares, and merchandise, subject to advalorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific quantity or parcel of such goods, wares, and merchandise, shall have been imported into the United States from a country in which the same have not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market value or wholesale price of similar articles at the principal markets of the country of production or manufacture, at the period of the exportation of said goods, wares, and merchandise, to the United States.

Unfinished wool-  
ens to be rated as  
finished.

Proviso.

Examination of  
owners and others  
on oath authorized.

SEC. 17. *And be it further enacted*, That it shall be lawful for the appraisers, or the collector and naval officer, as the case may be, to call before them and examine, upon oath or affirmation, any owner, importer, consignee or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, and to require the production, on oath or affirmation, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same, for which purpose they are hereby respectively authorized to administer oaths and affirmations; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer, where there are no legal appraisers, may make of the goods, wares, and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall wilfully and corruptly swear or affirm falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same: *Provided*, That if the importer, owner, agent, or consignee, of any such goods, shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide be-

For refusal to at-  
tend or answer, a  
forfeiture of \$100,  
and the appraise-  
ment to be final.

False swearing,  
perjury—goods for-  
feited therefor.

In case of dissat-  
isfaction with the  
appraisement, an-  
other may be made  
—how.

tween them; and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding: *Provided, also,* That in all cases where the actual value to be appraised, estimated, and ascertained as hereinbefore stated, of any goods, wares, and merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by or directed to be imposed or levied on the value of the square yard, or other parcel or quantity thereof shall exceed by ten per centum or more the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty imposed on the same, when fairly invoiced.

Additional duty in case the appraisement exceed the invoice 10 per cent.

SEC. 18. *And be it further enacted,* That the several collectors be, and they are hereby, authorized, under such regulations as may be prescribed by the Secretary of the Treasury, whenever they shall deem it necessary to protect and secure the revenue of the United States against frauds or undervaluation, and the same is practicable, to take the amount of duties chargeable on any article bearing an ad valorem rate of duty, in the article itself, according to the proportion or rate per centum of the duty on said article; and such goods, so taken, the collector shall cause to be sold at public auction, within twenty days from the time of taking the same, in the manner prescribed in this act, and place the proceeds arising from such sale in the Treasury of the United States: *Provided,* That the collector or appraiser shall not be allowed any fees or commissions for taking and disposing of said goods, and paying the proceeds thereof into the Treasury, other than are now allowed by law.

Authority to take duties in the article itself, in certain cases, and to sell the same.

SEC. 19. *And be it further enacted,* That if any person shall knowingly and wilfully, with intent to defraud the revenue of the United States, smuggle or clandestinely introduce into the United States any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out, or pass, or attempt to pass, through the custom-house, any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

Attempts to defraud the revenue punishable by fine and imprisonment.

SEC. 20. *And be it further enacted,* That there shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

Duties on non-enumerated articles.

SEC. 21. *And be it further enacted,* That the collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of goods, wares, or merchandise, and a greater number, should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package or packages so designated

Examination of invoices and packages required, &c.

to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if said appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: *Provided*, That such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence, satisfactory to him, that no fraud was intended: *Provided further*, That if on the opening of any of the package or packages of goods, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

Where there are no appraisers, appraisement to be made, by whom.

SEC. 22. *And be it further enacted*, That where goods, wares, and merchandise shall be entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof, shall be carefully observed by the revenue officers to whom is committed the estimating and collecting of duties.

Secretary of the Treasury to establish rules for the appraisal of goods.

SEC. 23. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury from time to time to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of every of them.

Officers of the customs to execute instructions of the Secretary of the Treasury.

SEC. 24. *And be it further enacted*, That it shall be the duty of all collectors and other officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such collectors and other officers of the customs.

Act not to apply to vessels having left their last port of lading, beyond the Cape of Good Hope, &c., before September 1, 1842—laws applicable thereto.

SEC. 25. *And be it further enacted*, That nothing in this act contained shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to the first day of September, eighteen hundred and forty-two; and all legal provisions and regulations existing immediately before the thirtieth day of June, eighteen hundred and forty-two, shall be applied to importations which may be made in vessels which have left such last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to said first day of September, eighteen hundred and forty-two.

Laws existing on June 1, 1842, in force for certain purposes.

SEC. 26. *And be it further enacted*, That the laws existing on the first day of June, eighteen hundred and forty-two, shall extend to and be in force for the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures, and for the allowance of the drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the said laws contained, had been inserted in and re-enacted by

this act. And that all provisions of any former law inconsistent with this act, shall be, and the same are hereby, repealed.

Laws inconsistent herewith repealed.

SEC. 27. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, annually, to ascertain whether, for the year ending on the thirtieth of June, next preceding, the duty on any articles has exceeded thirty-five per centum ad valorem on the average wholesale market value of such articles, in the several ports of the United States for the preceding year; and, if so, he shall report a tabular statement of such articles and excess of duty to Congress, at the commencement of the next annual session thereof, with such observations and recommendations as he may deem necessary for the improvement of the revenue.

Secretary of the Treasury to ascertain whether the duty on any article has exceeded 35 per cent, and report to Congress.

SEC. 28. *And be it further enacted*, That the importation of all indecent and obscene prints, paintings, lithographs, engravings, and transparencies is hereby prohibited; and no invoice or package whatever, or any part thereof, shall be admitted to entry, in which any such articles are contained; and all invoices and packages whereof any such article shall compose a part, are hereby declared to be liable to be proceeded against, seized, and forfeited, by due course of law, and the said articles shall be forthwith destroyed.

Indecent prints and paintings prohibited.

SEC. 29. *And be it further enacted*, That, wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

Weight of the ton.

SEC. 30. *And be it further enacted*, That so long as the distribution of the nett proceeds of the sales of the public lands, directed to be made among the several States, Territories, and District of Columbia, by the act entitled "An act to appropriate the proceeds of the sales of the public lands and to grant pre-emption rights," shall be and remain suspended by virtue of this act, and of the proviso of the sixth section of the act aforesaid, the ten per centum of the said proceeds directed to be paid by the said act to the several States of Ohio, Indiana, Illinois, Alabama, Missouri, Mississippi, Louisiana, Arkansas and Michigan, shall also be and remain suspended.

Ten per cent of the proceeds of the public lands allowed to certain States suspended.  
Act of September 4, 1841, ch. 16, vol. 5, S. L., p. 453.

Approved, August 30, 1842.

S. L., VOL. 5, CHAP. LXXII.—*An act to permit the entry of merchandise recovered from shipwreck, in certain cases, free from duty.*

March 3, 1843.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That whenever any ship or vessel laden with merchandise, in whole or in part, subject to duty, shall be, or shall have been, sunk in any river, harbor, bay, or waters, subject to the jurisdiction of the United States, and within its limits, and shall have remained so sunk for the period of two years, and shall be abandoned by the owners thereof, any person or persons who may raise such ship or vessel, shall be permitted to bring any merchandise recovered therefrom, into the port nearest to the place where said ship or vessel was so raised, *free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, under such rules and regulations as the Secretary of the Treasury may prescribe.*

Merchandise recovered from shipwreck admitted free of duty.

Approved, March 3, 1843.

February 26, 1845. S. L., VOL. 5, CHAP. XXII.—*An act explanatory of an act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine."*

Construction of  
2d section of act  
3d March, 1839,  
ch. 82, sec. 2, rela-  
tive to duties paid  
under protest.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That nothing contained in the second section of the act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine," approved on the third day of March, one thousand eight hundred and thirty-nine, shall take away, or be construed to take away or impair, the right of any person or persons who have paid or shall hereafter pay money, as and for duties, under protest, to any collector of the customs, or other person acting as such, in order to obtain goods, wares, or merchandise, imported by him or them, or on his or their account, which duties are not authorized or payable in part or in whole by law, to maintain any action at law against such collector, or other person acting as such, to ascertain and try the legality and validity of such demand and payment of duties, and to have a right to a trial by jury, touching the same, according to the due course of law. Nor shall anything contained in the second section of the act aforesaid be construed to authorize the Secretary of the Treasury to refund any duties paid under protest; nor shall any action be maintained against any collector, to recover the amount of duties so paid under protest, unless the said protest was made in writing and signed by the claimant, at or before the payment of said duties, setting forth distinctly and specifically the grounds of objection to the payment thereof.

Approved, February 26, 1845.

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March 3, 1845. S. L., VOL. 5, CHAP. LXVI.—*An act regulating commercial intercourse with the Islands of Miquelon and St. Pierre.*

Duties.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all French vessels coming directly from the islands of Miquelon and St. Pierre, either in ballast or laden with articles the growth or manufacture of either of said islands, and which are permitted to be exported therefrom in American vessels, may be admitted into the ports of the United States on payment of no higher duties on tonnage, or on their cargoes as aforesaid, than are imposed on American vessels, and on like cargoes, imported in American vessels: *Provided,* That this act shall not take effect until the President of the United States shall have received satisfactory information that similar privileges have been allowed to American vessels and their cargoes at said islands by the Government of France, and shall have made proclamation accordingly, and whenever said privileges shall have been revoked or annulled, the President is hereby authorized, by proclamation, to suspend the operation of this act.

Proviso.

Approved, March 3, 1845.

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July 30, 1846. S. L., VOL. 9, CHAP. LXXIV.—*An act reducing the duty on imports, and for other purposes.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such

as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

On goods, wares, and merchandise, mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted*, That, from and after the first day of December next, the goods, wares, and merchandise, mentioned in schedule I, shall be exempt from duty.

SEC. 3. *And be it further enacted*, That, from and after the first day of December next, there shall be levied, collected, and paid, on all goods, wares, and merchandise, imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight, or quantity, or measure, of goods, wares, or merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured, at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise, imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope or Cape Horn may remain in the public stores for the space of one year instead of the term of sixty days prescribed in the said action; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year instead of the term of ninety days prescribed in the said section.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent, of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost of value given in the invoice, as, in his opinion, may raise the

Schedule classifying amount of duties to be levied.

Schedule I, duty free.

20 per cent duty, on all imports not specially provided for.

Goods to be weighed, &c., in certain cases at the expense of owner, &c.

Drawback in lieu of bounty on pickled fish.

Goods, &c., imported, after July 30, and in store on 2d December, to be subject to same duties as if imported after that day.

Act of 1842, ch. 270, modified. See p. 136, of this vol.

See page 216, sec. 18, of this vol.

Owners and consignees of imports, actually purchased, may make addition to the entry in certain cases.



Collector to cause the dutiable value of imports to be appraised, and to exact 20 per cent additional duty in certain cases.

Proviso.

Deputies and clerks to be sworn.

Form of oath, and how administered.

Importations in United States vessels, of dutiable goods, prohibited.

Repeal of inconsistent acts.

Schedule A, 100 per cent ad valorem.

Schedule B, 40 per cent ad valorem.

Schedule C, 30 per cent ad valorem.

same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value: *Provided, nevertheless,* That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

SEC. 9. *And be it further enacted,* That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 10. *And be it further enacted,* That no officer or other person, connected with the navy of the United States, shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise, liable to the payment of any duty.

SEC. 11. *And be it further enacted,* That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

#### SCHEDULE A.—(*One hundred per centum ad valorem.*)

Brandy or other spirits distilled from grain, or other materials; cordials, absynthe, arrack, curacoa, kirschenwasser, liquers, maraschino, ratafia, and all other spirituous beverages of a similar character.

#### SCHEDULE B.—(*Forty per centum ad valorem.*)

Alabaster and spar ornaments; almonds; anchovies, sardines, and all other fish preserved in oil; camphor refined; cassia; cloves; composition tops for tables, or other articles of furniture; comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses; currants; dates; figs; ginger root, dried or green; glass, cut; mace; manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; nutmegs; pimento; prepared vegetables, meats, poultry, and game sealed or inclosed in cans, or otherwise; prunes; raisins; scagliola tops for tables, or other articles of furniture; segars, snuff, paper segars, and all other manufactures of tobacco; wines, Burgundy, champagne, claret, Maderia, Port, sherry, and all other wines and imitations of wines.

#### SCHEDULE C.—(*Thirty per centum ad valorem.*)

Ale, beer, and porter in casks or bottles; argentine, alabatta, or German silver, manufactured or unmanufactured; articles embroid-

ered with gold, silver, or other metal; articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part, by hand; asses' skins; balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes; baskets, and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for; bay rum; beads, of amber, composition, or wax, and all other beads; benzoates; bologna sausages; bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part; braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for; brooms and brushes of all kinds; cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal; canes, and sticks for walking, finished or unfinished; capers, pickles, and sauces of all kinds, not otherwise provided for; caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for; card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed; carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric; carriages and parts of carriages; cayenne pepper; cheese; cinnamon; clocks and parts of clocks; clothing ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer; coach and harness furniture of all kinds; coal; coke and culm of coal; combs of all kinds; compositions of glass or paste, when set; confectionery of all kinds, not otherwise provided for; coral, cut or manufactured; corks; cotton cords, gimps, and galloons; court plaster; crayons of all kinds; cutlery of all kinds; diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver or other metal; dolls, and toys of all kinds; earthen, china, and stone ware, and all other wares composed of earthy and mineral substances, not otherwise provided for; epaulets, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal; fans and fire screens of every description, of whatever material composed; feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed; fire crackers; flats, braids, plaits, sparterre, and willow squares, used for making hats or bonnets; frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished; furniture, cabinet and household; ginger, ground; glass, colored, stained, or painted; glass crystals for watches; glasses or pebbles for spectacles; glass tumblers, plain, molded, or pressed, not cut or punted; paintings on glass; porcelain glass; grapes; gum benzoin or Benjamin; hair pencils; hat bodies of cotton; hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for; hemp, unmanufactured; honey; human hair, cleansed or prepared for use; ink and ink powder; iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for; castings of iron; old or scrap iron; vessels of cast iron; japanned ware of all kinds, not otherwise provided for; jewelry, real or imitation; jet and manufactures of jet, and imitations thereof; lead pencils; macaroni, vermicelli, gelatine, jellies, and all similar preparations; manufactures of the bark of the cork-tree, except corks; manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory; manufactures, articles, vessels, and wares, not otherwise pro-

vided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process; manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; manufactures and articles of marble, marble paving-tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough; manufactures of paper, or of which paper is a component material, not otherwise provided for; manufactures, articles, and wares of papier mache; manufactures of wood, or of which wood is a component part, not otherwise provided for; manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for; medicinal preparations, not otherwise provided for; metallic pens; mineral waters; molasses; muskets, rifles, and other fire-arms; nuts, not otherwise provided for; ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil; oil cloth of every description, of whatever material composed; oils, volatile, essential, or expressed, and not otherwise provided for; olive oil, in casks, other than salad oil; olive salad oil, and all other olive oil, not otherwise provided for; olives; paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for; paper boxes and all other fancy boxes; paper envelopes; parasols and sunshades; parchment; pepper; plated and gilt ware of all kinds; playing cards; plums; potatoes; red chalk pencils; saddlery of all kinds, not otherwise provided for; salmon, preserved; sealing-wax; sewing silks, in the gum or purified; shoes composed wholly of India rubber; side-arms of every description; silk twist, and twist composed of silk and mohair; silver-plated metal, in sheets or other form; soap, Castile, perfumed, Windsor, and all other kinds; sugar of all kinds; sirup of sugar; tobacco, unmanufactured; twines and packthread, of whatever material composed; umbrellas; vellum; vinegar; wafers; water colors; wood, unmanufactured, not otherwise provided for, and fire-wood; wool, unmanufactured.

Schedule D, 25  
per cent ad valorem.

SCHEDULE D.—(*Twenty-five per centum ad valorem.*)

Borax or tinctal; Burgundy pitch; buttons and button molds, of all kinds; baizes; bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for; cables and cordage, tarred or untarred; calomel, and all other mercurial preparations; camphor, crude; cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids; floss silks, feather beds, feathers for beds, and downs of all kinds; grass cloth; hair cloth, hair seating, and all other manufactures of hair not otherwise provided for; jute, sisal grass, coir, and other vegetable substances unmanufactured, not otherwise provided for; manufactures composed wholly of cotton, not otherwise provided for; manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for; manufactures of silk, or of which silk shall be a component material, not otherwise provided for; manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for; matting, China, and other floor matting and mats made of flags, jute, or grass; roofing slates, and slates other than roofing slates; woollen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Acids, acetic, acetous, benzoic, boracic, chromatic, citric, muriatic, white and yellow, nitric, pyroligneous, and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for; aloes; alum; amber; ambergris; angora, Thibet, and other goat's hair or mohair unmanufactured; aniseed; animal carbon; antimony, crude and regulus of; arrow-root; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; assafœtida; bacon; bananas; barley; beef; beeswax; berries, vegetables, flowers and barks, not otherwise provided for; bismuth; bitter apples; blankets of all kinds; blank books, bound or unbound; blue or Roman vitriol, or sulphate of copper; boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves; boucho leaves; breccia; bronze liquor; bronze powder; butter; cadmium; calamine; cantharides; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children; cassia buds; castor oil; castorum; cedar wood, ebony, granadilla, mahogany, rosewood, and satin wood, unmanufactured; chocolate; chromate of lead; chromate, bichromate, hydriodate, and prussiate of potash; cobalt; cocoanuts; cocculus indicus; copperas or green vitriol or sulphate of iron; copper rods, bolts, nails, and spikes; copper bottoms; copper in sheets or plates, called braziers' copper, and other sheets of copper, not otherwise provided for; cream of tartar; cubebs; dried pulp; emery; ether; extract of indigo; extracts and decoctions of logwood and other dye woods, not otherwise provided for; extract of madder; felspar; fig blue; fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for; fish glue or isinglass; fish skins; flaxseed; flour of sulphur; Frankfort black; French chalk; fruit, green or ripe, not otherwise provided for; fulminates or fulminating powders; furs dressed on the skin; gamboge; glue; green turtle; gunny cloth; gunpowder; hair, curled, moss, sea-weed, and all other vegetable substances used for beds or mattresses; hams; hats of wool; hat bodies, made of wool, or of which wool shall be a component material of chief value; hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value; hempseed or linseed, and rapeseed oil, and all other oils used in painting; Indian corn and corn meal; ipecacuanha; iridium; iris or orris root; iron liquor; ivory or bone black; jalap; juniper berries; lac spirits; lac sulphur; lampblack; lard; leather, tanned, bend, or sole; leather, upper of all kinds; lead, in pigs, bars, or sheets; leaden pipes; leaden shot; leeches; linens of all kinds; liquorice paste, juice, or root; litharge; malt; manganese; manna; manufactures of flax, not otherwise provided for; manufactures of hemp, not otherwise provided for; marble in the rough, slab, or block, unmanufactured; marine coral, unmanufactured; medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for; metals, Dutch and bronze, in leaf; metals, unmanufactured, not otherwise provided for; mineral and bituminous substances, in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments of whipgut or catgut, and all other strings of the same material; needles of all kinds for sewing, darning, or knitting; nitrate of lead; oats and oatmeal; oils, neatsfoot and other animal oil, spermaceti, whale and other fish oil, the produce of foreign fisheries; opium; oranges, lemons, and limes; orange and lemon peel; osier or willow, prepared for basket-makers' use; patent mordant; paints, dry or ground in oil, not otherwise provided for; paper hangings, and paper for screens or fireboards; paving stones; paving and roofing tiles and

Schedule E, 20  
per cent ad valorem.

bricks; pearl or hulled barley; periodicals and other works in the course of printing and republication in the United States; pine-apples; pitch; plantains; plaster of Paris, when ground; plumbago; pork; potassium; Prussian blue; pumpkins; putty; quicksilver; quills; red chalk; rhubarb; rice, or paddy; roll brimstone; Roman cement; rye and rye flour; saddlery, common, tinned, or japanned; saffron and saffron cake; sago; sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for; salts, epsom, glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for; sarsaparilla; sepia; shaddocks; sheathing paper; skins, tanned and dressed, of all kinds; skins of all kinds, not otherwise provided for; slate pencils; smalts; spermaceti candles and tapers; spirits of turpentine; sponges; spunk; squills; starch; stearine candles and tapers; steel, not otherwise provided for; stereotype plates; still bottoms; sulphate of barytes, crude or refined; sulphate of quinine; tallow candles; tapioca; tar; thread laces and insertings; type metal; types, new or old; vanilla beans; verdigris; velvet, in the piece, composed wholly of cotton; velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value; vermilion; wax candles and tapers; whalebone the produce of foreign fisheries; wheat and wheat flour; white and red lead; whiting, or Paris white; white vitriol, or sulphate of zinc; window glass, broad, crown, or cylinder; wcolleen listings; yams.

SCHEDULE F.—(*Fifteen per centum ad valorem.*)

Schedule F. 15  
per cent ad valorem.

Arsenic; bark, Peruvian; bark, Quilla; Brazil paste; brimstone, crude in bulk; codilla, or tow of hemp or flax; cork-tree bark, unmanufactured; diamonds, glaziers', set or not set; dragon's blood; flax, unmanufactured; gold and silver leaf; mineral kermes; silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine; steel in bars, cast, shear, or German; Terne tin plates; tin foil; tin in plates or sheets; tin plates galvanized, not otherwise provided for; zinc, spelter, or tuetenegue, in sheets.

SCHEDULE G.—(*Ten per centum ad valorem.*)

Schedule G. 10  
per cent ad valorem.

Ammonia; annatto, rancon or Orleans; barilla; bleaching powders or chloride of lime; books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for; building stones; burr stones, wrought or unwrought; cameos and mosaics, and imitations thereof, not set; chronometers, box or ships', and parts thereof; cochineal; cocoa; cocoa shells; compositions of glass or paste, not set; cudbear; diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set; engravings or plates, bound or unbound; hempseed, linseed, and rapeseed; fullers' earth; furs, hatters', dressed or undressed, not on the skin; furs, undressed, when on the skin; gold-beaters' skins; gum arabic and gum senegal; gum tragacanth; gum barbary; gum East India; gum jedda; gum substitute, or burnt starch; hair of all kinds, uncleaned and unmanufactured; India rubber, in bottles, slabs, or sheets, unmanufactured; indigo; kelp; lemon and lime juice; lime; maps and charts; music and music paper, with lines, bound or unbound; natron; nux vomica; oils, palm and cocoanut; orpiment; palm-leaf, unmanufactured; polishing stones; pumice and pumice stones; ratans and reeds, unmanufactured; rotton stone; sal ammonia; saltpetre, (or nitrate of soda, or potash,) refined or partially refined; soda ash; sulphuric acid, or oil of vitriol; tallow, marrow, and all other grease and soap stocks and soap stuffs, not

otherwise provided for; terra japonica or catechu; watches, and parts of watches; watch materials of all kinds, not otherwise provided for; woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

Alcornoque; argol, or crude tartar; bells, when old, or bell metal, fit only to be remanufactured; berries, nuts, and vegetables used exclusively in dyeing, or in composing dyes, but no article shall be classed as such that has undergone any manufacture; brass in pigs or bars; brass, when old and fit only to be remanufactured; Brazil wood, and all other dye wood in sticks; bristles; chalk, not otherwise provided for; clay unwrought; copper in pigs or bars; copper, when old, and fit only to be remanufactured; flints, grindstones, wrought or unwrought; horns, horn tips, bones, bone-tips, and teeth unmanufactured; ivory, unmanufactured; ivory nuts, or vegetable ivory; kermes; lac dye; lastings suitable for shoes, boots, bootees, or buttons, exclusively; madder, ground; madder root; manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively; nickel; nut-galls; pearl, mother of; pewter, when old, and fit only to be remanufactured; rags, of whatever material; raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for; safflower; saltpetre, or nitrate of soda, or potash, when crude; seedlac; shellac; sumac; tin, in pigs, bars, or blocks; tortoise, and other shells unmanufactured; tumeric; waste, or shoddy; weld; zinc, spelter. or teutenegue, unmanufactured, not otherwise provided for.

Schedule H, 5  
per cent ad valorem.

SCHEDULE I.—(*Exempt from duty.*)

Animals imported for breed; bullion, gold and silver; cabinets of coins, medals, and other collections of antiquities; coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges; coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins, gold, silver, and copper; copper ore; copper, when imported for the United States mint; cotton; felt, adhesive, for sheathing vessels; garden seeds, and all other seeds, not otherwise provided for; goods, wares, and merchandise, the growth, produce, or manufacture, of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed;—*Provided*, That all regulations to ascertain the identity thereof prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with;—guano; household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale; junk, old; models of inventions and other improvements in the arts;—*Provided*, That no article or articles shall be deemed a model or improvement, which can be fitted for use;—oakum; oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries; paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary;—*Provided*, The same be imported in good faith as objects of taste, and not of merchandise;—personal and household effects (not merchandise) of citizens of the United States dying abroad; plaster of Paris unground; platina, unmanufactured; sheathing copper, but

Schedule I, ex-  
empt from duty.

no copper to be considered such, and admitted free, except in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal; specimens of natural history, mineralogy, or botany; trees, shrubs, bulbs, plants, and roots, not otherwise provided for; wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States;—*Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

Approved, July 30, 1846.

August 3, 1846.

S. L., VOL. 9, CHAP. LXXV.—*An act to exempt Coffee imported from the Netherlands from Duty in certain Cases, and for other Purposes.*

Coffee imported from the Netherlands in Dutch or American vessels to be free of duty.

Repeal of so much of act of 1842 (see p. 120 of this vol.) as is inconsistent herewith.

Duties collected on coffee in American vessels from the Netherlands, between Aug. 30, 1842, and Sept. 11, 1845, to be refunded.

Discriminating tonnage duties collected on Spanish vessels, in certain cases, to be refunded.

No discriminating tonnage duties on Spanish vessels, except from Cuba or Porto Rico.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That, from and after the passage of this act, coffee, the production or growth of the colonies or dependencies of the Netherlands, imported into the United States from the Netherlands, either in Dutch or American vessels, shall be admitted free of duty; and so much of the act approved the thirtieth day of August, eighteen hundred and forty-two, entitled, "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," as is inconsistent herewith, be, and the same is hereby, repealed.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized and required to refund and pay, out of any money in the treasury not otherwise appropriated, to the several persons or parties entitled to the same, the amount of duties levied and collected upon the importations of coffee in American vessels from the Netherlands, the production or growth of the colonies or dependencies of the Netherlands, between the thirtieth day of August, eighteen hundred and forty-two, and the eleventh day of September, eighteen hundred and forty-five.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized and required to refund and pay, out of any money in the treasury not otherwise appropriated, to the persons or parties severally entitled to receive the same, the amount of discriminating tonnage duties heretofore levied and collected on Spanish vessels coming from foreign countries (except from Cuba and Porto Rico) under the act approved the thirteenth day of July, eighteen hundred and thirty-two, entitled "An Act concerning Tonnage Duties on Spanish Vessels;" and from and after the passage of this act, no discriminating tonnage duties shall be levied on Spanish vessels coming from foreign countries, except those coming from Cuba or Porto Rico.

Approved, August 3, 1846.

August 6, 1846.  
1842, ch. 270, p. 120, this vol.

S. L., VOL. 9, CHAP. LXXXIV.—*An act to establish a Warehousing System, and to amend an act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."*

Act of 1842, ch. 270, § 12, amended.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the twelfth section of the act entitled "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," approved the thirtieth day of August, one thousand eight hundred and forty-two, is hereby amended so as here-

after to read as follows:—[SEC. 12.] *And be it further enacted*, That, on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise, shall be paid in cash: *Provided*, That in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee, shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise, shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port and the importer, owner, or consignee, the said stores to be secured in the manner provided for by the first section of the act of the twentieth day of April, one thousand eight hundred and eighteen, entitled “An Act providing for the Deposit of Wines and distilled Spirits in public Warehouses, and for other Purposes,” there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided*, That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury. And in case the owner, importer, consignee, or agent, of any goods on which the duties have not been paid, shall give to the collector satisfactory security that the said goods shall be landed out of the jurisdiction of the United States, in the manner now required by existing laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to reexport the same, shall, upon payment of the appropriate expenses, permit the said goods, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. And in case any goods, wares, or merchandise, deposited as aforesaid, shall remain in public store beyond one year, without payment of the duties and charges thereon, then said goods, wares, or merchandise, shall be appraised by the appraisers of the United States, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the treasury department; and at said public sale, distinct printed catalogues descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same: *Provided*, That the overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, as aforesaid, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the treasury of the United States; and the said collector shall transmit to the treasury department, with the said overplus, a copy of the inventory, appraisalment, and account of sales, specifying

Duties to be paid  
in cash.  
Proviso.

1818, ch. 129, S. L.

Proviso.

Collector to permit goods to be shipped for reexportation in certain cases.

Goods remaining in store beyond one year to be appraised and sold.

Treasury Department to prescribe regulations, &c., for such sales.

Proceeds, after deducting charges, to be paid over to the owner, &c.

Overplus, how disposed of.



Repeal of sections of conflicting acts.

1842, p. 134, this vol.

Perishable and explosive goods to be sold at once.

Goods may be withdrawn and transported to another port of entry under certain restrictions.

1799, ch. 22, S. L., vol. 1, p. 627.

Owner shall give bond.

Proviso.

Goods fraudulently concealed or removed to be forfeited.

Penalty.

Penalty for fraudulently opening warehouse, &c., except in presence of an officer of the customs.

Penalty for altering, obliterating, or defacing marks.

Collectors to make quarterly reports.

the marks, numbers, and descriptions, of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port or place whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master or person having charge or command of any ship or vessel, in which said goods, wares, or merchandise, were imported, from all claim of the owner or owners thereof, who shall, nevertheless, on due proof of their interest, be entitled to receive from the treasury the amount of any overplus paid into the same under the provisions of this act: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March, seventeen hundred and ninety-nine, and the thirteenth section of the act of the thirtieth of August, eighteen hundred and forty-two, to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes, as conflicts with the provisions of this act, shall be, and is hereby, repealed, excepting that nothing contained in this act shall be construed to extend the time now prescribed by law for selling unclaimed goods: *Provided also*, That all goods of a perishable nature, and all gunpowder, fire-crackers, and explosive substances, deposited as aforesaid, shall be sold forthwith.

SEC. 2. *And be it further enacted*, That any goods, when deposited in the public stores in the manner provided for in the foregoing section, may be withdrawn therefrom and transported to any other port of entry under the restrictions provided for in the act of the second March, seventeen hundred and ninety-nine, in respect to the transportation of goods, wares, and merchandise, from one collection district to another, to be exported with the benefit of drawback; and the owner of such goods so to be withdrawn for transportation shall give his bond, with sufficient sureties, in double the amount of the duties chargeable on them, for the deposit of such goods in store in the port of entry to which they shall be destined, such bond to be cancelled when the goods shall be redeposited in store in the collection district to which they shall be transported: *Provided*, that nothing contained in this section shall be construed to extend the time during which goods may be kept in store, after their original importation and entry, beyond the term of one year.

SEC. 3. *And be it further enacted*, That, if any warehoused goods shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such concealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence one thousand dollars. And any person convicted of altering, defacing, or obliterating, any mark or marks, which have been placed by any officer of the revenue on any package or packages of warehoused goods, shall forfeit and pay for every such offence five hundred dollars.

SEC. 4. *And be it further enacted*, That the collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said Secretary may give of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same; which returns, or tables formed thereon, the Secretary of

the Treasury shall forthwith cause to be published in the principal papers of the city of Washington.

To be published.

SEC. 5. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same. And it shall be the duty of the Secretary to report such regulations to each succeeding session of Congress.

Secretary of the Treasury to make the regulations necessary to give full effect to this act.

Approved, August 6, 1846.

S. L., VOL. 9.—CHAP. XXIV.—*An act to remit the duties on books, maps, and charts imported for the use of the Library of Congress.*

March 29, 1848.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be, and he hereby is, directed to remit all duties upon such books, maps, and charts as have been during the present year, or hereafter may be, imported into the United States by authority of the Joint Library Committee of Congress, for the use of the library of Congress: *Provided*, That if, in any case, a contract shall have been made with any bookseller, importer, or other person, for books, maps, or charts, in which contract the bookseller, importer, or other person aforesaid, shall have paid the duty or included the duty in said contract, in such case the duty shall not be remitted.<sup>a</sup>

Duties on books, &c., imported for the Library of Congress remitted.

Proviso.

Approved, March 29, 1848.

S. L., VOL. 9, CHAP. XLVIII.—*An act extending privileges to American vessels engaged in a certain mentioned trade, and for other purposes.*

May 27, 1848.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That it shall hereafter be lawful for any steamship or other vessel, on being duly registered in pursuance of the laws of the United States, to engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails: *Provided*, That all such vessels shall be furnished by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such goods as are entitled to drawback, or to the privilege of being placed in warehouse; and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests, of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

Vessels in the coasting trade may touch at foreign ports, and land passengers, mails, &c.

Proviso as to manifest of cargo, &c.

SEC. 2. *And be it further enacted*, That all vessels, and their cargoes, engaged in the trade referred to in this act, shall become subject

Vessels engaged in the trade referred to in this act shall be subject to existing collection and revenue laws.

<sup>a</sup>And from and after the thirtieth of June next, all books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States, shall be imported free of duty, any thing in the act of July thirtieth, eighteen hundred and forty-six, entitled "An act reducing the duty on imports and for other purposes," to the contrary notwithstanding.

Books, &c., imported for the use of the United States, to be duty free after 30th June next. 1846. See p. 140, this vol., for act.

Proviso that no import duty shall be collected on the cargoes of such vessels on account of touching at a foreign port.

to the provisions of existing collection and revenue laws on arrival in any port in the United States: *Provided*, That any foreign goods, wares, or merchandise, taken in at one port of the United States, to be conveyed in said vessels to any other port within the same, either under the provisions of the warehousing act of sixth August, eighteen hundred and forty-six, or under the laws regulating the transportation coastwise of goods entitled to drawback, *as well as any goods, wares, or merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage, in pursuance of the privilege given in this act.*

Approved, May 27, 1848.

June 26, 1848.

S. L., VOL. 9, CHAP. LXXIII.—*An act to regulate the exchange of certain documents and other publications of Congress.*

Agents for the exchange and donation of documents, &c., to be appointed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the joint committee on the Library shall appoint such agents as they may from time to time deem requisite, to carry into effect the donation and exchange of such documents and other publications as have been, or shall be, placed at their disposal for the purpose.

Books transmitted through such agents to be duty free.

SEC. 2. *And be it further enacted*, That all books transmitted through such agents for the use of the Government of the United States, or of any government of a State or of its legislature, or of any department of the Government of the United States or of a State, or of the Academy at West Point, or of the National Institute, shall be admitted into the United States duty free.

Appropriation.

SEC. 3. *And be it further enacted*, That the sum of two thousand dollars is hereby appropriated, out of any money in the Treasury not otherwise appropriated; and the same is put at the disposal of the Library Committee, for the purpose of carrying into effect such agency and donation, and exchange, and of paying the expenses already incurred in relation thereto.

Approved, June 26, 1848.

March 3, 1851.

S. L., VOL. 9, CHAP. XXXVIII.—*An act to amend the acts regulating the appraisement of imported merchandise, and for other purposes.*

In assessing duties on imports, the market price of which the importation is made, at the period of exportation, with costs and charges, is to be taken.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof at the period of the exportation to the United States, in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained; and to such value or price shall be added all costs and charges, except insurance, and including in every case a charge for commissions at the usual rates, as the true value at the port where the same may be entered, upon which duties shall be assessed.

By whom the certificate of appraisement is to be made.

SEC. 2. *And be it further enacted*, That the certificate of any one of the appraisers of the United States of the dutiable value of any imported merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by existing laws to be made by such appraisers. *And where merchandise shall be entered at ports where there are no appraisers, the certificate*

*of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by existing laws to be made by such revenue officer.*

SEC. 3. *And be it further enacted*, That there shall be appointed by the President of the United States, by and with the advice and consent of the Senate, four appraisers of merchandise, to be allowed an annual salary each of two thousand five hundred dollars, together with their actual travelling expenses, to be regulated by the Secretary of the Treasury, who shall be employed in visiting such ports of entry in the United States, under the direction of the said Secretary, as may be deemed useful by him for the security of the revenue, and shall at such ports afford such aid and assistance in the appraisement of merchandise thereat as may be deemed necessary by the Secretary of the Treasury to protect and insure uniformity in the collection of the revenue from customs; and wherever practicable, in cases of appeal from the decision of United States appraisers, under the provisions of the seventeenth section of the tariff act of thirtieth August, eighteen hundred forty-two, the collector shall select one discreet and experienced merchant to be associated with one of the appraisers appointed under the provisions of this act, who together shall appraise the goods in question; and if they shall disagree, the collector shall decide between them; *and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding.*

Four appraisers to be appointed.

Salary.

Duties.

Appeal from appraisements. Sec. 102, ante.

SEC. 4. *And be it further enacted*, That this act shall take effect on and after the first day of April next; and all acts and parts of acts inconsistent with the provisions of this act be, and the same are hereby, repealed.

Act to take effect April 1, 1851.

Approved, March 3, 1851.

S. L., VOL. 10.—CHAP. CCLXIX.—*An act to carry into effect a treaty between the United States and Great Britain, signed on the fifth day of June, eighteen hundred and fifty-four.*

August 5, 1854.

1855, p. 132, this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain and the Provincial Parliaments of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island, have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain, signed on the fifth of June last, he is hereby authorized to issue his proclamation, declaring that he has such evidence, and thereupon, from the date of such proclamation, the following articles, being the growth and produce of said provinces of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island; to wit:

After proclamation by the President, certain articles, the growth or produce of Canada, New Brunswick, Nova Scotia, and Prince Edwards Island, to be duty free.

See p. 132, of this volume for proclamation.

Grain, flour, and breadstuffs of all kinds; animals of all kinds; fresh, smoked, and salted meats; cotton-wool; seeds and vegetables; undried fruits; dried fruits; fish of all kinds; products of fish and all other creatures living in the water; poultry; eggs; hides, furs, skins or tails undressed; stone or marble in its crude or unwrought state; slate; butter, cheese, tallow; lard; horns; manures; ores of metals of all kinds; coal; pitch, tar, turpentine; ashes; timber and lumber of all kinds, round, hewed and sawed, unmanufactured in whole or in part; fire-wood, plants, shrubs, and trees; pelts; wool; fish oil; rice; broom-corn and bark; gypsum, ground or unground; hewn or

wrought or unwrought burr or grindstones; dye-stuffs; flax, hemp, and tow, unmanufactured; unmanufactured tobacco; rags;—

Shall be introduced into the United States free of duty so long as the said treaty shall remain in force—subject, however, to be suspended in relation to the trade with Canada, on the condition mentioned in the fourth article of the said treaty; And all the other provisions of the said treaty shall go into effect, and be observed on the part of the United States.

Same provision to apply to Newfoundland on certain conditions.

SEC. 2. *And be it further enacted*, That whenever the island of Newfoundland shall give its consent to the application of the stipulations and provisions of the said treaty to that Province, and the Legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above enumerated articles shall be admitted free of duty from that Province into the United States, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said Province has consented, in a due and proper manner, to have the provisions of the treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained.

Approved, August 5, 1854.

March 2, 1855.  
1854, see p. 153,  
of this vol.

S. L., VOL. 10, CHAP. CXLIV.—*An act to amend "An act to carry into effect a treaty between the United States and Great Britain," signed on the fifth June, eighteen hundred and fifty-four, and approved August fifth, eighteen hundred and fifty-four.*

Refunding of duties already paid on fish.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the date when the reciprocity treaty of the fifth June, eighteen hundred and fifty-four, entered into between Great Britain and the United States, shall go into effect, the Secretary of the Treasury shall be, and he is hereby, authorized and required, to refund out of any money in the treasury, to the several persons entitled thereto, such sums of money as shall have been collected as duties, on "fish of all kinds, the products of fish, and of all other creatures living in the water," imported into the United States from and after the eleventh day of September, eighteen hundred and fifty-four, the date of the promulgation by the President of the United States of the reciprocity treaty aforesaid, on proof, satisfactory to the said secretary, that the articles aforesaid were the products of some one of the British provinces of New Brunswick, Canada, Nova Scotia, Newfoundland, or Prince Edward's Island, and imported therefrom into the United States, and duties duly paid thereon, which have not been refunded on export; and he is further authorized and required, from and after the day the treaty aforesaid shall go into effect, to cancel, on like satisfactory proof, any warehouse bonds to secure the duties, that may have been given for any of said articles imported as aforesaid.

Cancellation of bonds.

Refunding of duties on other articles.

SEC. 2. *And be it further enacted*, That from and after the date when the reciprocity treaty of the fifth June, eighteen hundred and fifty-four, entered into between Great Britain and the United States, shall go into effect, in the manner therein prescribed, the Secretary of the Treasury shall be, and he is hereby, authorized to refund out of any money in the treasury not otherwise appropriated, to the persons entitled thereto, such sums of money as shall have been collected as duties on any of the articles enumerated in the schedules annexed to the third article of the reciprocity treaty aforesaid, imported into the United States from the British provinces of Canada, New Brunswick, and Nova Scotia, respectively, since the date of the acts of their respective governments admitting like articles into said provinces from the United States free of duty, on proof, satisfactory to the said sec-

retary, that the articles so imported were the products of Canada, New Brunswick, or Nova Scotia, as the case may be, and imported therefrom into the United States, and that the duties were duly paid thereon; and he is further authorized and required to cancel, from and after the date the treaty aforesaid shall go into effect, on like satisfactory proof, any warehouse bonds to secure duties which may have been given for any of the said articles imported as aforesaid. And the Secretary of the Treasury is also hereby invested with the same authority and power to refund the duties or cancel the warehouse bonds on any of the articles enumerated in said treaty, the produce of Prince Edward's Island or Newfoundland, respectively, on said treaty going into operation, should it be proved, to the satisfaction of the said secretary, that Prince Edward's Island, or Newfoundland, have admitted all of the articles enumerated in said treaty from the United States, free of duty, prior to said treaty going into operation.

Cancellation of bonds.

Approved, March 2, 1859.

S. L., VOL. 10, p. 1170.—*A proclamation by the President of the United States of America respecting duties under reciprocity treaty with Great Britain.*

March 16, 1855.

Whereas, by an act of the Congress of the United States, approved the fifth day of August, one thousand eight hundred and fifty-four, entitled "An act to carry into effect a treaty between the United States and Great Britain, signed on the fifth day of June, eighteen hundred and fifty-four," it is provided that, whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain and the Provincial Parliaments of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island have passed laws, on their part, to give full effect to the provisions of the said treaty, he is authorized to issue his proclamation declaring that he has such evidence:

Preamble.  
1854, ch. 269,  
vol. 10, S. L. See  
p. 153, this vol.

And whereas satisfactory information has been received by me that the Imperial Parliament of Great Britain and the Provincial Parliaments of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island have passed laws, on their part, to give full effect to the provisions of the treaty aforesaid:

Now, therefore, I, Franklin Pierce, President of the United States of America, do hereby declare and proclaim that, from this date, the following articles, being the growth and produce of the said provinces of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island—to wit: grain, flour, and breadstuffs of all kinds; animals of all kinds; fresh, smoked, and salted meats; cotton-wool; seeds and vegetables; undried fruits; dried fruits; fish of all kinds; products of fish and all other creatures living in the water; poultry; eggs; hides, furs, skins, or tails undressed; stone or marble in its crude or unwrought state; slate; butter, cheese, tallow; lard; horns; manures; ores of metals of all kinds; coal; pitch, tar, turpentine; ashes; timber and lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part; firewood, plants, shrubs, and trees; pelts; wool; fish oil; rice; broom-corn and bark; gypsum, ground or unground; hewn, or wrought, or unwrought burr, or grindstones; dyestuffs; flax, hemp, and tow, unmanufactured; unmanufactured tobacco; rags;—shall be introduced into the United States free of duty, so long as the said treaty shall remain in force; subject, however, to be suspended in relation to the trade with Canada, on the condition mentioned in the fourth article of the said treaty; and that all the other

Certain articles to be duty free in accordance with reciprocity treaty with Great Britain.

provisions of the said treaty shall go into effect and be observed on the part of the United States.

Given under my hand, at the City of Washington, the sixteenth day of March, in the year of our Lord one thousand eight [L. s.] hundred and fifty-five, and of the independence of the United States the seventy-ninth.

FRANKLIN PIERCE.

By the President:

W. L. MARCY, *Secretary of State*.

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March 3, 1857. S. L., VOL. 11, CHAP. XCVIII.—*An act reducing the duty on imports, and for other purposes.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the first day of July, eighteen hundred and fifty-seven, ad valorem duties shall be imposed, in lieu of those now imposed upon goods wares and merchandize imported from abroad into the United States, as follows, viz:

Rates of duty on the different schedules. 1846, ch. 74, vol. 9, S. L. See p. 140, this vol. for the act.

Upon the articles enumerated in schedules A, and B, of the tariff act of eighteen hundred and forty-six, a duty of thirty per centum, and upon those enumerated in schedules C, D, E, F, G, and H, of said act, the duties of twenty-four per centum, nineteen per centum, fifteen per centum, twelve per centum, eight per centum, and four per centum, respectively, with such exceptions as are hereinafter made; and all articles so imported as aforesaid and not enumerated in the said schedules, nor in schedule, I, shall pay a duty of fifteen per centum.

Transfer of certain articles from one schedule to another.

SEC. 2. *And be it further enacted,* That all manufactures composed wholly of cotton, which are bleached, printed, painted, or dyed, and de laines, shall be transferred to schedule C. Japanned leather or skins of all kinds, shall be transferred to schedule D. Ginger,—green, ripe, dried, preserved or pickled; ochers, and ochrey earths; medicinal roots, leaves, gums, and resins in a crude state not otherwise provided for; wares, chemical, earthen or pottery of a capacity exceeding ten gallons, shall be transferred to schedule E. Borate of lime and codilla, or tow of hemp or flax, shall be transferred to schedule F. Antimony, crude or regulus of; Barks of all kinds not otherwise provided for; camphor, crude; cantharides; carbonate of soda; Emery, in lump or pulverized; Fruits, green, ripe, or dried; gums, Arabic, Barbary, copal, East India, Jeddo, Senegal, substitute, tragacanth, and all other gums and resins, in a crude state; machinery exclusively designed and expressly imported for the manufacture of flax and linen goods; sponges; tin in plates or sheets, galvanized or ungalvanized; woods, namely, cedar, lignumvitæ, ebony, box, granadilla, mahogany, rose wood, satin wood, and all cabinet woods, shall be transferred to schedule G. Acids, acetic, benzoic, boracic, citric, muriatic, white and yellow, oxalic, pyroligenous and tartaric, and all other acids of every description used for chemical or manufacturing purposes not otherwise provided for; aloes; amber; ambergris; anniseed; annatto, roucon or Orleans; arsenic; articles not in a crude state used in dyeing or tanning not otherwise provided for; assafoetida; asphaltum; barrilla; bleaching powder, or chloride of lime; borax crude; bouchon leaves; brimstone crude in bulk; cameos, mosaics, diamonds, gems, pearls, rubies, and other precious stones (not set); chalk; clay; cochineal; cocoa, cocoanuts, and cocoa shells; cork tree bark; cream of

tartar; extract of indigo, extract and decoctions of logwood and other dyewoods not otherwise provided for; extract of madder; flint, ground; grindstones; gutta percha unmanufactured; india rubber in bottles, slabs or sheets, unmanufactured; India rubber, milk of; indigo; lac spirits; lac sulphur; lastings cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters or buttons exclusively, not combined with india rubber; manufactures of mohair cloth, silk twist, or other manufactures of cloth, suitable for the manufacture of shoes, cut in slips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters or buttons exclusively, not combined with india rubber; music printed with lines, bound or unbound; oils, palm, teal and cocoanut; prussian blue; soda ash; spices of all kinds; watch materials and unfinished parts of watches; and woad, or pastel, shall be transferred to schedule H.

SEC. 3. *And be it further enacted*, That on and after the first day of July, eighteen hundred and fifty-seven, the goods, wares, and merchandize mentioned in schedule I, made part hereof, shall be exempt from duty; and entitled to free entry:—

Schedule of free goods.

#### SCHEDULE I.

All books, maps, charts, mathematical nauticæ instruments, philosophical apparatus and all other articles whatever imported for the use of the United States; all philosophical apparatus, instruments, books, maps and charts, statues, statuary, busts and casts of marble, bronze, alabaster or plaster of paris, paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, gems and all collections of antiquities; Provided, the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States; animal carbon (bone black); animals living of all kinds; argol, or crude tartar; articles in a crude state used in dyeing or tanning not otherwise provided for; bark, Peruvian; bells, old, and bell metal; berries, nuts, flowers, plants and vegetables used exclusively in dyeing or in composing dyes, but no article shall be classed as such that has undergone any manufacture; bismuth, bitter apples; bolting cloths; bones, burnt, and bone dust; books, maps and charts imported by authority of the joint library committee of Congress, for the use of the library of Congress; Provided, That if, in any case, a contract shall have been made with any bookseller, importer, or other person, for books, maps or charts, in which contract the bookseller, importer, or other person aforesaid, shall have paid the duty, or included the duty in said contract, in such case the duty shall not be remitted; brass, in bars and pigs, or when old and fit only to be remanufactured; brazil wood, braziletto, and all other dye woods in stuffs; bullion, gold and silver; burr stones, wrought or unwrought, but unmanufactured; cabinets of coins, medals, and all other collections of antiquities; coffee and tea when imported direct from the place of their growth or production in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage and other charges; coffee the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins, gold, silver and copper; copper ore; copper when imported for the United States mint; copper in pigs or bars, or when old and fit only to be remanufactured; cotton; cutch; dragon's blood; felt, adhesive for sheathing vessels; flax unmanufactured; garden seeds and all other seeds for agricultural, horticultural, medicinal and manufacturing purposes not otherwise provided for; glass, when



old and fit only to be remanufactured; goods, wares and merchandize the growth, produce or manufacture of the United States, exported to a foreign country and brought back to the United States in the same condition as when exported upon which no drawback or bounty has been allowed: Provided, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury shall be complied with; guano; household effects, old and in use, of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons, or for sale; Ioe; Ivory unmanufactured; junk, old; linseed—but not embracing flax seed; madder root; madder ground or prepared; maps and charts; models of inventions and other improvements in the arts; Provided, That no other article or articles shall be deemed a model or improvement which can be fitted for use; oakum; oil spermaceti, whale and other fish of American fisheries and all other articles the produce of such fisheries; paintings and statuary; palm leaf unmanufactured; personal and household effects, (not merchandize,) of citizens of the United States dying abroad; plaster of Paris or sulphate of lime unground; platina unmanufactured; rags of whatever material except wool; rattans and reeds unmanufactured; sheathing copper, but no copper to be considered such, and admitted free, except in sheets of forty eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal, not wholly, or in part of iron ungallvanized; shingle bolts and stave bolts; silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way; specimens of natural history, mineralogy, or botany; substances expressly used for manures; tin in pigs, bars or blocks; trees, shrubs, bulbs, plants, and roots not otherwise provided for; wearing apparel in actual use and other personal effects, (not merchandise;) professional books, implements, instruments, and tools of trade, occupation or employment, of persons arriving in the United States; *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale; sheep's wool, unmanufactured of the value of twenty cents per pound or less at the port of exportation, and hair of the alpacca, the goat, and other like animals, unmanufactured; *Provided*, That any wool of the sheep, or hair of the alpacca, the goat and other like animals, which shall be imported, in any other than the ordinary condition, as now and heretofore practiced, or which shall be changed in its character, for the purpose of evading the duty, or which shall be reduced in value by the intentional admixture of dirt or any foreign substance to twenty cents per pound or less, shall be subject to pay a duty of twenty four per centum ad valorem, anything in this act to the contrary notwithstanding.

Goods in the public stores July 1, 1857, to pay duties as if imported after that day.

SEC. 4. *And be it further enacted*, That all goods, wares, and merchandizes, and merchandize imported on and after the first day of July aforesaid, shall be subject, on entry thereof for consumption, to no other duty than if the same had been imported, respectively, after that day.

Decision of collector as to duties made final unless notice is given in writing, &c.

SEC. 5. *And be it further enacted*, That on the entry of any goods, wares, and merchandize imported on and after the first day of July aforesaid, the decision of the collector of the customs at the port of importation and entry, as to their liability to duty or exemption therefrom, shall be final and conclusive against the owner, importer, consignee, or agent of any such goods, wares, and merchandize, unless the owner, importer, consignee, or agent shall, within ten days after such entry, give notice to the collector, in writing, of his dissatisfaction with such decision, setting forth therein distinctly and specifically his grounds of objection thereto, and shall, within thirty days

after the date of such decision, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and the said goods, wares, and merchandize shall be liable to duty or exempted therefrom accordingly; any act of Congress to the contrary notwithstanding, unless suit shall be brought within thirty days after such decision for any duties that may have been paid, or may thereafter be paid, on said goods, or within thirty days after the duties shall have been paid in cases where such goods shall be in bond.

Approved, March 3, 1857.

Appeal to the Secretary of Treasury from collector, and his decision to be final, unless suit is brought within thirty days.

1839, ch. 82, § 2, vol. 5, S. L. See p. 99, this vol. 1845, ch. 22, p. 120, this vol.

S. L., VOL. II, CHAP. CI.—*An act to amend the "Act reducing the duty on imports, and for other purposes," passed July thirtieth, eighteen hundred and forty-six.*

March 3, 1857.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the eighth section of the act approved July thirty, eighteen hundred and forty-six, and entitled "An act reducing the duty on imports, and for other purposes," be amended as follows:

1846, ch. 74, § 8.

Vol. 9, p. 43, S. L.

See p. 121, this vol.

SEC. 2. *And be it further enacted,* That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, or procured otherwise than by purchase, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed, by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided, nevertheless,* That under no circumstances shall the duty be assessed upon an amount less than the invoice or entered value, any law of Congress to the contrary notwithstanding.

Additions may be made to the value of goods in entries.

Additional duty on goods entered 10 per cent too low.

Duty never to be assessed on less than invoice value.

Approved, March 3, 1857.

S. L., VOL. II, p. 795, No. 49.—*A proclamation by the President of the United States of America, respecting discriminating duties of tonnage and impost upon vessels and cargoes of the subjects of His Holiness, the Pope.*

February 25, 1858.

Whereas, by an act of Congress of the United States, of the twenty-fourth of May, one thousand eight hundred and twenty-eight, entitled "An act in addition to an act entitled 'An act concerning discriminating duties of tonnage and impost,' and to equalize the duties on Prussian vessels and their cargoes," it is provided, that upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the said nation upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country, the President is thereby authorized to issue his proclamation declaring that the foreign discriminating duties of tonnage and impost within the

1828, ch. 111, vol. 4, p. 303.

United States are, and shall be, suspended and discontinued, so far as respects the vessels of the said foreign nation, and the produce, manufacture, or merchandise imported into the United States in the same from the said foreign nation, or from any other foreign country; the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer:

And whereas satisfactory evidence has lately been received from the government of his Holiness the Pope, through an official communication addressed by Cardinal Antonelli, his secretary of state, to the minister resident of the United States at Rome, under date of the seventh day of December, one thousand eight hundred and fifty-seven, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the Pontifical States upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country:

Now, therefore, I, James Buchanan, President of the United States of America, do hereby declare and proclaim that the foreign discriminating duties of tonnage and impost within the United States are, and shall be, suspended and discontinued, so far as respects the vessels of the subjects of His Holiness the Pope, and the produce, manufactures, or merchandise imported into the United States in the same from the Pontifical States, or from any other foreign country; the said suspension to take effect from the seventh day of December, one thousand eight hundred and fifty-seven, above mentioned, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States and their cargoes as aforesaid shall be continued, and no longer.

Given under my hand, at the city of Washington, the twenty-fifth day of February, in the year of our Lord one thousand eight hundred and fifty-eight, and of the independence of the United States the eighty-second.

[L. s.]

JAMES BUCHANAN.

By the President:

LEWIS CASS, *Secretary of State*.

March 2, 1861.

S. L., VOL. 12, CHAP. LXVIII.—*An act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the President of the United States be, and hereby is, authorized, at any time within twelve months from the passage of this act, to borrow, on the credit of the United States, a sum not exceeding ten millions of dollars, or so much thereof as, in his opinion, the exigencies of the public service may require, to be applied to the payment of appropriations made by law, and the balance of treasury notes now outstanding, and no other purposes, in addition to the money received or which may be received, into the treasury from other sources: *Provided*, That no stipulation or contract shall be made to prevent the United States from reimbursing any sum borrowed under the authority of this act at any time after the expiration of ten years from the first day of July next, by the United States giving three months' notice, to be published in some newspaper published at the seat of government, of their readiness to

Pub. Res. No. 15, Post, 157.

President may borrow, within twelve months, not over \$10,000,000.

How to be applied.

When to be re-deemed.

do so; and no contract shall be made to prevent the redemption of the same at any time after the expiration of twenty years from the said first day of July next, without notice.

SEC. 2. *And be it further enacted*, That stock shall be issued for the amount so borrowed, bearing interest not exceeding six per centum per annum; and the Secretary of the Treasury be, and is hereby, authorized, with the consent of the President, to cause certificates of stock to be prepared, which shall be signed by the Register and sealed with the seal of the Treasury Department, for the amount so borrowed, in favor of the parties lending the same, or their assigns, which certificates may be transferred on the books of the treasury, under such regulations as may be established by the Secretary of the Treasury: *Provided*, That no certificate shall be issued for a less sum than one thousand dollars: *And provided, also*, That, whenever required, the Secretary of the Treasury may cause coupons of semi-annual interest payable thereon to be attached to certificates issued under this act; and any certificate with such coupons of interest attached may be assigned and transferred by delivery of the same, instead of being transferred on the books of the treasury.

Stock, issue, certificates, rate of interest, transfer.

Certificate to be for not less than \$1,000. Coupons may be attached.

SEC. 3. *And be it further enacted*, That, before awarding any of said loan, the Secretary of the Treasury shall, as the exigencies of the public service require, cause to be inserted in two of the public newspapers of the city of Washington, and in one or more public newspapers in other cities of the United States, public notice that sealed proposals for so much of said loan as is required, will be received until a certain day, to be specified in such notice, not less than thirty days from its first insertion in a Washington newspaper; and such notice shall state the amount of the loan, at what periods the money shall be paid, if by instalments, and at what places. Such sealed proposals shall be opened, on the day appointed in the notice, in the presence of such persons as may choose to attend, and the proposals decided on by the Secretary of the Treasury, who shall accept the most favorable offered by responsible bidders for said stock. And the said Secretary shall report to Congress, at the commencement of the next session, the amount of money borrowed under this act, and of whom and on what terms it shall have been obtained, with an abstract or brief statement of all the proposals submitted for the same, distinguishing between those accepted and those rejected, with a detailed statement of the expense of making such loans: *Provided*, That no stock shall be disposed of at less than its par value: *And provided, further*, That no part of the loan hereby authorized shall be applied to the service of the present fiscal year.

Proposals for loan to be advertised for.

Notice.

When to be opened.

Which to be accepted.

Report to be made to Congress.

No stock to be sold for less than par. Loan, how applied.

SEC. 4. *And be it further enacted*, That in case the proposals made for said loan, or for so much thereof as the exigencies of the public service shall require, shall not be satisfactory, the President of the United States shall be, and hereby is, authorized to decline to accept such offer if for less than the par value of the bonds constituting the said stock, and in lieu thereof, and to the extent and amount of the loan authorized to be made by this act, to issue treasury notes for sums not less than fifty dollars, bearing interest at the rate of six per centum per annum, payable semiannually on the first days of January and July in each year, at proper places of payment to be prescribed by the Secretary, with the approval of the President; and under the like circumstances and conditions, the President of the United States is hereby authorized to substitute treasury notes of equal amount for the whole or any part of any of the loans for which he is now by law authorized to contract and issue bonds. And the treasury notes so issued under the authority herein given, shall be received in payment for all debts due to the United States when offered, and in like manner shall be given in payment for any sum

If proposals for loan are not satisfactory, treasury notes may be issued.

Amount, when payable, &c.

Faith of the  
United States  
pledged.

Appropriation for  
expenses.

May be exchanged  
for bonds, &c.

Proviso.

Notes not to be is-  
sued after June,  
1862.

Redemption.

Interest.

Duties on foreign  
imports after April  
1, 1861.

1862, ch. 33, § 5,  
S. L. To be paid in  
coin.

Sugars, sirup,  
and molasses.

1861, ch. 2, S. L.

Proviso—forfeit-  
ure.

Brandy, distilled  
spirits, cordials, &c.

Duty to be col-  
lected on first-  
proof.

due from the United States, when payment in that mode is requested by the person to whom payment is to be made, or for their par value in coin. And the faith of the United States is hereby pledged for the due payment of the interest and the redemption of the principal of the stock or treasury notes which may be issued under the authority of this act; and the sum of twenty thousand dollars is hereby appropriated, out of any money in the treasury not otherwise appropriated, to pay the expenses of preparing the certificates of stock or treasury notes herein authorized, to be done in the usual mode and under the restrictions as to employment and payment of officers contained in the laws authorizing former loans and issues of treasury notes; and it shall be at the option of holders of the treasury notes hereby authorized by this act, to exchange the same for the stock herein authorized, at par, or for bonds, in lieu of which said treasury notes were issued: *Provided*, That no certificate shall be exchanged for treasury notes, or bonds, in sums less than five hundred dollars: *And provided, further*, That the authority to issue the said treasury notes, or give the same in payment for debts due from the United States, shall be limited to the thirtieth day of June, eighteen hundred and sixty-two; and that the same may be redeemable at the pleasure of the United States at any time within two years after the passage of this act; and that said notes shall cease to bear interest after they shall have been called in by the Secretary of the Treasury under the provisions of this act.

SEC. 5. *And be it further enacted*, That from and after the first day of April, Anno Domini eighteen hundred and sixty-one, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

First: On raw sugar, commonly called Muscovada or brown sugar, not advanced beyond the raw state by claying or other process; and on sirup of sugar or of sugar cane, and concentrated molasses, or concentrated melado, and on white and clayed sugars, when advanced beyond the raw state by claying, or other process, and not refined, three fourths of one cent per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, two cents per pound; on sugars, after being refined, when they are tintured, colored, or in any way adulterated, and on sugar candy, four cents per pound: *Provided*, That all sirups of sugar, or of sugar cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States; on molasses two cents per gallon; on confectionery of all kinds, not otherwise provided for, thirty per centum ad valorem.

SEC. 6. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On brandy, for first-proof, one dollar per gallon; on other spirits manufactured or distilled from grain, for first-proof, forty cents per gallon; on spirits from other materials, for first-proof, forty cents per gallon; on cordials and liquors of all kinds, fifty cents per gallon; on arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, fifty cents per gallon; on bay rum, twenty-five cents per gallon: *Provided*, That the duty upon brandy spirits, and all other spirituous beverages herein enumerated, shall be collected upon the basis of first-proof, and so in proportion for any greater strength than the strength of first-proof;

on wines of all kinds, forty per centum ad valorem: *Provided*, That all imitations of brandy, or spirits, or of any of the said wines, and all wines imported by any names whatever, shall be subject to the duty provided for the genuine article which it is intended to represent: *Provided, further*, That brandies, or other spirituous liquors may be imported in bottles, when the package shall contain not less than one dozen, and all bottles shall pay a separate duty, according to the rate established by this act, whether containing wines, brandies, or other spirituous liquors, subject to duty as hereinbefore mentioned; on ale, porter, and beer, in bottles, twenty-five cents per gallon; otherwise than in bottles, fifteen cents per gallon; on all spirituous liquors not enumerated, thirty-three and one-third per centum ad valorem.

Imitations.

When may be imported in bottles.

Not enumerated.

Second: On cigars of all kinds, valued at five dollars or under per thousand, twenty cents per pound; over five dollars and not over ten, forty cents per pound; and over ten dollars, sixty cents per pound, and in addition thereto, ten per centum ad valorem; on snuff ten cents per pound; on unmanufactured tobacco, in leaf, twenty-five per centum ad valorem; on all other manufactured or unmanufactured tobacco, thirty per centum ad valorem.

Cigars, snuff, and tobacco.

SEC. 7. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On bar-iron, rolled or hammered, comprising flats not less than one inch, or more than seven inches wide, nor less than one quarter of an inch or more than two inches thick; rounds, not less than one-half an inch or more than four inches in diameter; and squares not less than one-half an inch or more than four inches square, fifteen dollars per ton: *Provided*, That all iron in slabs, blooms, loops or other forms, less finished than iron in bars and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: *And provided, further*, That none of the above iron shall pay a less rate of duty than twenty per centum ad valorem; on all iron imported in bars for railroads or inclined planes made to patterns and fitted to be laid down upon such roads or planes without further manufacture and not exceeding six inches high, twelve dollars per ton; on boiler plate iron, twenty dollars per ton; on iron wire drawn and finished, not more than one-fourth of one inch in diameter nor less than number sixteen wire gauge, seventy-five cents per one hundred pounds, and fifteen per centum ad valorem; over number sixteen and not over number twenty-five wire gauge, one dollar and fifty cents per one hundred pounds and in addition fifteen per centum ad valorem; over or finer than number twenty-five wire gauge, two dollars per one hundred pounds and in addition fifteen per centum ad valorem; on all other descriptions of rolled or hammered iron not otherwise provided for, twenty dollars per ton.

Bar iron.

Proviso.

Second: On iron in pigs, six dollars per ton; on vessels of cast-iron not otherwise provided for, and on sad-irons, tailors and hatters irons, stoves and stove plates, one cent per pound; on cast-iron steam, gas and water pipe, fifty cents per one hundred pounds; on cast-iron butts and hinges, two cents per pound; on hollow-ware, glazed or tinned, two cents and a half per pound; on all other castings of iron not otherwise provided for, twenty-five per centum ad valorem.

Pig iron.

Third: On old scrap iron, six dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured.

Old scrap iron.

Fourth: On band and hoop iron, slit rods not otherwise provided for, twenty dollars per ton; on cut nails and spikes, one cent per pound; on iron cables or chains, or parts thereof, and anvils, one

Band and hoop iron.

dollar and twenty-five cents per one hundred pounds; on anchors, or parts thereof, one dollar and fifty cents per one hundred pounds; on wrought board nails, spikes, rivets, and bolts, two cents per pound; on bed screws and wrought hinges, one cent and a half per pound; on chains, trace chains, halter chains, and fence chains made of wire or rods one-half of one inch in diameter or over, one cent and a half per pound; under one-half of one inch in diameter, and not under one-fourth of one inch in diameter, two cents per pound; under one-fourth of one inch in diameter, and not under number nine wire gauge, two cents and a half per pound; under number nine wire gauge, twenty-five per centum ad valorem; on blacksmiths' hammers and sledges, axles or parts thereof, and malleable iron in castings not otherwise provided for, two cents per pound; on horseshoe nails, three cents and a half per pound; on steam, gas, and water tubes and flues of wrought iron, two cents per pound; on wrought iron railroad chairs and on wrought iron nuts and washers, ready punched, twenty-five dollars per ton; on cut tacks, brads, and sprigs not exceeding sixteen ounces to the thousand, two cents per thousand; exceeding sixteen ounces to the thousand, two cents per pound.

Smooth, &c., sheet iron.

Fifth: On smooth or polished sheet iron by whatever name designated, two cents per pound; on other sheet iron, common or black not thinner than number twenty wire gauge, twenty dollars per ton; thinner than number twenty and not thinner than number twenty-five wire gauge, twenty-five dollars per ton; thinner than number twenty-five wire gauge, thirty dollars per ton; on tin plates galvanized, galvanized iron, or iron coated with zinc, two cents per pound; on mill irons and mill cranks of wrought iron, and wrought iron for ships, locomotives, locomotive tire, or parts thereof, and steam engines, or parts thereof, weighing each twenty-five pounds or more, one cent and a half per pound; on screws commonly called wood screws, two inches or over in length, five cents per pound; less than two inches in length, eight cents per pound; on screws washed or plated, and all other screws of iron or any other metal, thirty per centum ad valorem; on all manufactures of iron not otherwise provided for, thirty per centum ad valorem.

P. 184, this vol. Sec. 6.

Steel.

Sixth: On all steel in ingots, bars, sheets, or wire not less than one fourth of one inch in diameter, valued at seven cents per pound or less, one and a half cents per pound; valued at above seven cents per pound and not above eleven cents per pound, two cents per pound; steel in any form not otherwise provided for, shall pay a duty of twenty per centum ad valorem; on steel wire less than one fourth of an inch in diameter, and not less than number sixteen wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; less or finer than number sixteen wire gauge, two dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; on cross-cut saws, eight cents per lineal foot; on mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot; over nine inches wide, twenty cents per lineal foot; on skates costing twenty cents, or less per pair, six cents per pair; on those costing over twenty cents per pair, thirty per centum ad valorem; on all manufactures of steel or of which steel shall be a component part, not otherwise provided for, thirty per centum ad valorem: *Provided*, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Articles partially manufactured.

Coal.

Seventh: On bituminous coal, one dollar per ton of twenty-eight bushels, eighty pounds to the bushels; on all other coal, fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel; on coke and culm of coal, twenty-five per centum ad valorem.

SEC. 8. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On lead in pigs and bars, one cent per pound; on old scrap lead fit only to be remanufactured, one cent per pound; on lead in sheets, pipes, or shot, one and a half cent per pound; on pewter when old and fit only to be remanufactured, one cent per pound.

Lead.

Second: On copper in pigs, bars, or ingots, two cents per pound; on copper when old and fit only to be remanufactured, one cent and a half per pound; on sheathing copper, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot, two cents per pound; on copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, twenty-five per centum ad valorem; on zinc, spelter, or teutenegue, manufactured, in blocks, or pigs, one dollar per hundred pounds; on zinc, spelter, or teutenegue, in sheets, one cent and a half per pound.

Copper.

SEC. 9. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say: First: On white lead and oxide of zinc, dry or ground in oil, red lead, and litharge, one cent and a half per pound; on sugar of lead or acetate of lead and nitrate of lead, chromate and bichromate of potash, three cents per pound; on hydriodate, and prussiate of potash and chromic acid, and salts of iodine, and resublimed iodine, fifteen per centum ad valorem; on whiting, twenty-five cents per one hundred pounds; on Paris white, pipe clay, and ochres or ochrey earths not otherwise provided for, when dry, thirty-five cents per one hundred pounds; when ground in oil, one dollar and thirty-five cents per one hundred pounds; on umber, fifty cents per one hundred pounds; on putty, one cent per pound; on linseed, flaxseed, hempseed, and rapeseed oil, twenty cents per gallon; on kerosine oil, and all other coal oils, ten cents per gallon; on alum, alum substitute, sulphate of alumina and aluminous cake, fifty cents per one hundred pounds; on copperas, green vitrol, or sulphate of iron, twenty-five cents per one hundred pounds; on bleaching powders, fifteen cents per one hundred pounds; on refined camphor, six cents per pound; on refined borax, three cents per pound; on tallow, one cent per pound; on tallow-candles, two cents per pound; on spermaceti or wax-candles and tapers, and on candles and tapers of spermaceti and wax combined, eight cents per pound; on stearine candles and all other candles and tapers, four cents per pound; on spirits of turpentine, ten cents per gallon; on opium, one dollar per pound; on morphine and its salts, one dollar per ounce; on liquorice paste, or juice, three cents per pound.

White lead, &c.

Linseed oil, &c.

Candles, &c.

SEC. 10. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On salt, four cents per bushel of fifty-six pounds: *Provided*, That salt imported in bags, or not in bulk, shall pay a duty of six cents per bushel of fifty-six pounds; on bristles, four cents per pound; on honey, ten cents per gallon; on vinegar, six cents per gallon; on mackerel, two dollars per barrel; on herrings, pickled or salted, one dollar per barrel; on pickled salmon, three dollars per barrel; on all other fish pickled, in barrels, one dollar and fifty cents per barrel; on all other foreign caught fish imported otherwise than in barrels or

Salt.



half barrels, or whether fresh, smoked, or dried, salted or pickled; not otherwise provided for, fifty cents per one hundred pounds.

Beef, pork, corn,  
rice, &c.

Second: On beef and pork, one cent per pound; on hams and bacon, two cents per pound; on cheese, four cents per pound; on wheat, twenty cents per bushel; on butter, four cents per pound; on lard, two cents per pound; on rye and barley, fifteen cents per bushel; on Indian corn or maize, ten cents per bushel; on oats, ten cents per bushel; on potatoes, ten cents per bushel; on cleaned rice, one cent per pound; on uncleaned rice or paddy, fifty cents per one hundred pounds; on sago and sago flour, fifty cents per one hundred pounds; on flaxseed or linseed, sixteen cents per bushel of fifty-two pounds; on hemp and rape-seed, ten cents per bushel of fifty-two pounds; on raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for, five per centum ad valorem.

SEC. 11. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Spices, currants,  
figs, nuts, &c.

First: On cassia, four cents per pound; on cassia buds, eight cents per pound; on cloves, four cents per pound; on pepper, two cents per pound; on Cayenne pepper, three cents per pound; on ground Cayenne pepper, four cents per pound; on pimento, two cents per pound; on cinnamon ten cents per pound; on mace and nutmegs, fifteen cents per pound; on prunes, two cents per pound; on plums, one cent per pound; on dates, one-half of one cent per pound; on currants, two cents per pound; on figs, three cents per pound; on sultana, muscatel, and bloom raisins, either in boxes or jars, two cents per pound; on all other raisins, one cent per pound; on almonds, two cents per pound; on shelled almonds, four cents per pound; on all nuts not otherwise provided for, except those used for dyeing, one cent per pound.

SEC. 12. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Unmanufactured  
wool and hair.

First: On all wool unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be less than eighteen cents per pound, five per centum ad valorem; exceeding eighteen cents per pound, and not exceeding twenty-four cents per pound, there shall be levied, collected, and paid, a duty of three cents per pound; exceeding twenty-four cents per pound, there shall be levied, collected, and paid, a duty of nine cents per pound: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance to eighteen cents per pound or less, shall be subject to pay a duty of nine cents per pound, anything in this act to the contrary notwithstanding: *Provided, also*, That when wool of different qualities is imported in the same bale, bag or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of nine cents per pound: *Provided, further*, That if bales of different qualities are embraced in the same invoice, at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality, and no bale or bales shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *Provided, also*, That sheep

Mixed with dirt,  
&c.

When different  
qualities are in  
same bale.

Bales of different  
qualities in same  
invoice.

Sheep skins.

skins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of fifteen per centum ad valorem.

SEC. 13. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First: On Wilton, Saxony and Aubusson, Axminster patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, forty cents per square yard; valued at over one dollar and twenty-five cents per square yard, fifty cents per square yard: *Provided*, That no carpet or rugs of the above description shall pay a duty less than twenty-five per centum ad valorem; on Brussels and tapestry Brussels carpets and carpeting printed on the warp or otherwise, thirty cents per square yard; on all treble-ingrain and worsted-chain Venetian carpets and carpeting, twenty-five cents per square yard; on hemp or jute carpeting, four cents per square yard; on druggets, bockings, and felt carpets and carpeting printed, colored or otherwise, twenty cents per square yard; on all other kinds of carpets and carpeting of wool, flax or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem; *Provided*, That mats, rugs, screens, covers, hassocks, bed-sides and other portions of carpets or carpeting shall pay the rate of duty herein imposed on carpets or carpeting of similar character; on all other mats, screens, hassocks, and rugs, a duty of thirty per centum ad valorem.

Carpets.

Mats, rugs, screens, &c.

Second: On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, a duty of twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on endless belts for paper, and blanketing for printing machines, twenty-five per centum ad valorem; on all flannels valued at thirty cents or less per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, and on all flannels colored, printed, or plaided, and flannels composed in part of cotton or silk, thirty per centum ad valorem; on hats of wool, twenty per centum ad valorem; on woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twelve cents per pound, and in addition thereto fifteen per centum ad valorem, on woollen and worsted yarn, valued at over one dollar per pound, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on woollen and worsted yarns, or yarns for carpets, valued under fifty cents per pound, and not exceeding in fineness number fourteen, twenty-five per centum ad valorem; exceeding number fourteen, thirty per centum ad valorem; on clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto ten per centum ad valorem; on all valued above twenty-eight cents per pound, but not exceeding forty cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto twenty-five per centum ad valorem; on all valued above forty cents per pound there shall be charged a duty of twelve cents per pound, and in addition thereto twenty per centum ad valorem; on woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem.

Woollen cloths and manufactures of wool.

Yarns.

P. 184, this vol.

Blankets.

Shawls. Pub. Res. No. 15, p. 181, this vol.

Delaines.

P. 184, this vol.

Third: On all delaines, Cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of wool, gray or uncolored, and on all other gray or uncolored goods of similar description, twenty-five per centum ad valorem; on bunting, and on all stained, colored, or printed, and on all other manufactures of wool, or of which wool shall be a component material, not otherwise provided for, thirty per centum ad valorem.

Oil and floor cloths.

Fourth: On oil-cloth, for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, twenty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil cloth, thirty per centum ad valorem.

SEC. 14. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importations of the articles hereinafter mentioned the following duties, that is to say:

Manufactures of cotton, unbleached, &c.

First: On all manufactures of cotton not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one cent per square yard; on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, two cents per square yard; on goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; on like goods exceeding two hundred threads to the square inch, counting the warp and filling, four cents per square yard; on all goods embraced in the foregoing schedules, if bleached, there shall be levied, collected, and paid an additional duty of one-half of one cent per square yard; and if printed, painted, colored, or stained, there shall be levied, collected, and paid a duty of ten per centum in addition to the rates of duty provided in the foregoing schedules: *Provided*, That upon all plain woven cotton goods not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid a duty of twenty-five per centum ad valorem: *And provided, further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

P. 184, this vol.  
Plain-woven cotton goods.

Cotton goods with more than 200 threads to square inch.

Cotton thread.

Second: On spool and other thread of cotton, thirty per centum ad valorem.

Shirts, &c., made on frames, &c.  
Cotton velvet, and manufactures not otherwise provided for.

Third: On shirts and drawers, wove or made on frames composed wholly of cotton and cotton velvet, twenty-five per centum ad valorem; and on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, thirty per centum ad valorem.

Linens, duck, &c.

Fourth: On all brown or bleached linens, ducks, canvas paddings, cot-bottoms, burlaps, drills, coatings, brown Hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, [or of which flax, jute, or hemp] shall be the component material of chief value, being of the value of thirty cents and under per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, thirty per centum ad valorem; on flax or linen threads, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, thirty per centum ad valorem.

SEC. 15. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the

importation of the articles hereinafter mentioned the following duties, that is to say:

First: On manufactured hemp, thirty-five dollars per ton; on Manilla, and other hems of India, fifteen dollars per ton; on jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, used for cordage, ten dollars per ton; on jute butts, five dollars per ton; on codilla or tow of hemp, ten dollars per ton; on tarred cables or cordage, two cents and a half per pound; on untarred Manilla cordage, two cents per pound; on all other untarred cordage, three cents per pound; on yarns, four cents per pound; on coir yarn, one cent per pound; on seines, six cents per pound; on cotton bagging, or any other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp, jute, or flax, or any other material valued at less than ten cents per square yard, one cent and a half per pound; over ten cents per square yard, two cents per pound; on sail duck, twenty-five per centum ad valorem; on Russia and other sheetings, brown and white, twenty-five per centum ad valorem; and on all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, twenty per centum ad valorem; on unmanufactured flax, fifteen dollars per ton; on tow of flax, five dollars per ton; on grass cloth, twenty-five per centum ad valorem; on jute goods, fifteen per centum ad valorem; on all other manufactures of jute or Sisal grass, not otherwise provided for, twenty per centum ad valorem.

Hemp.

Cordage.

P. 184, this vol.  
Cotton bagging.

Sheetings.  
P. 184, this vol.  
Other manufactures of hemp.

Flax.

P. 184, this vol.

SEC. 16. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On silk in the gum, not more advanced in manufacture than singles, tram, and thrown or organzine, fifteen per centum ad valorem; on all silks valued at not over one dollar per square yard, twenty per centum ad valorem; on all silks valued at over one dollar per square yard, thirty per centum ad valorem; on all silk velvets, or velvets of which silk is the component material of chief value, valued at three dollars per square yard, or under, twenty-five per centum ad valorem; valued at over three dollars per square yard, thirty per centum ad valorem; on floss silks, twenty per centum ad valorem; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in the gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem.

Silk and silks.

SEC. 17. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On rough plate, cylinder, or broad window glass, not exceeding ten by fifteen inches, one cent per square foot; above that, and not exceeding sixteen by twenty-four inches, one cent and a half per square foot; above that, and not exceeding twenty-four by thirty inches, two cents per square foot; all above that, and not exceeding in weight one pound per square foot, three cents per square foot: *Provided*, That all glass imported in sheets or tables, without reference to size or form, shall pay the highest duty herein imposed: *And provided, further*, That all rough plate cylinder, [or] broad glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates as herein imposed; on crown, plate, or polished, and on all other window

Glass.

In sheets.

Rough plate cylinder.

Window glass.

	glass not exceeding ten by fifteen inches, one cent and a half per square foot; above that, and not exceeding sixteen by twenty-four inches, two cents and a half per square foot; above that, and not exceeding twenty-four by thirty inches, four cents per square foot; all above that, five cents per square foot: <i>Provided</i> , That all crown, plate, or polished, and all other window glass weighing over one hundred and fifty pounds per one hundred square feet shall pay an additional duty on such excess of four cents per pound; on all plain and mould and press glassware, not cut, engraved, or painted, twenty-five per centum ad valorem; on all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, thirty per centum ad valorem; on porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves, or other articles, thirty per centum ad valorem.
Proviso.	
Glassware.	
Porcelain glass.	
China and porcelain ware.	Second: On China and porcelain ware of all descriptions, thirty per centum ad valorem; on all brown earthen and common stone ware, twenty per centum ad valorem; on all other earthen, stone, or crockery ware, printed, white, glazed, edged, painted, dipped, or cream colored, composed of earthy or mineral substances, twenty-five per centum ad valorem.
Earthen and stone ware.	
Books, periodicals, and pamphlets.	SEC. 18. <i>And be it further enacted</i> , That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say: On all books, periodicals and pamphlets and all printed matter and illustrated books and papers, and on watches and parts of watches, and watch materials, and unfinished parts of watches, fifteen per centum ad valorem.
Articles paying a duty of 10 per centum.	SEC. 19. <i>And be it further enacted</i> , That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of ten per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say: Acids, nitric, yellow and white, oxalic, and all other acids of every description used for medicinal purposes or in the fine arts, not otherwise provided for; Aloes; Amber; Ammonia, sal ammonia, muriate and carbonate of ammonia; Anise seed; Arrowroot; Assafœtida; Bamboos; Barks of all kinds not otherwise provided for; Beeswax; Black lead, or plumbago; Borate of line; Brass, in pigs or bars, or when old and fit only to be remanufactured; Brazil paste; Bronze liquor; Building stones; Cantharides; Castor beans or seeds; Chronometers, box or ship's, and parts thereof; Cocculus indicus; Compositions of glass or paste, not set, intended for use by jewellers; Cornmeal; Diamonds, glaziers', set or not set;

Dutch and bronze metal, in leaf;  
 Engravings or plates, bound or unbound;  
 Ergot;  
 Flocks, waste, or shoddy;  
 Fruit, green, ripe, or dried, not otherwise provided for;  
 Furs, dressed or undressed, when on the skin;  
 Furs, hatters', dressed or undressed, when not on the skin;  
 Gamboge;  
 Ginger, ground, preserved, or pickled;  
 Glass plates or disks, unwrought, for optical instruments;  
 Goldbeaters' skin;  
 Green turtle;  
 Grindstones, wrought or finished;  
 Gum copal;  
 Gum substitute, or burnt starch;  
 Hair of all kinds, cleaned, but unmanufactured, not otherwise provided for;  
 Hops;  
 Horns, horn-tips, bones, bone-tips, and teeth, manufactured.  
 Iodine, crude;  
 Ipecacuanha;  
 Iron liquor;  
 Jalap;  
 Juniper berries;  
 Lemon and lime juice;  
 Lime;  
 Manganese;  
 Manna;  
 Marrow and all other grease, and soap stocks and soap stuffs;  
 Mineral kermes;  
 Moss, Iceland;  
 Music, printed with lines, bound or unbound;  
 Oatmeal;  
 Oils, palm, seal, and cocoa-nut;  
 Olive oil in casks, other than salad oil;  
 Oranges, lemons, and limes;  
 Orange and lemon peel;  
 Paintings and statuary, not otherwise provided for;  
 Paving stones;  
 Pearl or hulled barley;  
 Peruvian bark;  
 Plaster of Paris, when ground;  
 Prussian blue;  
 Quicksilver;  
 Rhubarb;  
 Rye flour;  
 Saffron and saffron cake;  
 Saltpetre, or nitrate of soda, or potash, when refined or partially refined;  
 Salts of tin;  
 Sarsaparilla;  
 Sepia;  
 Shaddock;  
 Sheathing paper;  
 Sponges;  
 Spunk;  
 Squills;  
 Tapioca;  
 Tagger's iron;  
 Teazels;

Terne tin, in plates or sheets;  
 Tin-foil;  
 Tin, in plates or sheets;  
 Vanilla beans;  
 Vegetables, not otherwise provided for;  
 Verdigris;  
 Yams.

Articles paying a  
 duty of 20 per  
 centum.

SEC. 20. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of twenty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Antimony, tartrate of;  
 Acids, citric and tartaric;  
 Blank books, bound or unbound;  
 Blue or Roman vitriol, or sulphate of copper;  
 Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber used in building wharves;  
 Brick, fire-brick, and roofing and paving tile, not otherwise provided for;  
 Brimstone, in rolls;  
 Bronze powder;  
 Burgundy pitch;  
 Burr stones, manufactured or bound up into millstones;  
 Calomel;  
 Castor oil;  
 Castorum;  
 Chicory root;  
 Chocolate;  
 Chromate of lead;  
 Corks;  
 Cotton laces, cotton insertings, cotton trimming laces, and cotton braids;  
 Cowhage down;  
 Cubebs;  
 Dried pulp;  
 Ether;  
 Feather beds, feathers for beds, and downs of all kinds;  
 Feldspar;  
 Fig-blue;  
 Firewood;  
 Fish glue, or isinglass;  
 Fish skins;  
 Flour of sulphur;  
 Frankfort black;  
 Fulminates, or fulminating powders;  
 Glue;  
 Gold and silver leaf;  
 Grapes;  
 Gunpowder;  
 Hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses;  
 Hat bodies, made of wool, or of which wool is the component material of chief value;  
 Hatters plush, composed of silk and cotton, but of which cotton is the component material of chief value;  
 Lampblack;  
 Leather, tanned, bend, or sole;  
 Leather, upper, of all kinds, except tanned calfskin, which shall pay twenty-five per centum ad valorem;  
 Magnesia;

Malt;  
 Mats of cocoa-nut;  
 Matting, China, and other floor matting, and mats made of flags, jute, or grass;  
 Mercurial preparations, not otherwise provided for;  
 Medicinal roots and leaves, and all other drugs and medicines in a crude state, not otherwise provided for;  
 Metals, unmanufactured, not otherwise provided for;  
 Mineral and bituminous substances in a crude state, not otherwise provided for;  
 Musical instruments of all kinds, and strings for musical instruments of whip gut, or catgut, and all other strings of the same material;  
 Mustard, ground or manufactured;  
 Needles of all kinds for sewing, darning, and knitting;  
 Oils, neatsfoot and other animal oils, spermaceti, whale and other fish oil, the produce of foreign fisheries;  
 Oils volatile, essential or expressed, not otherwise provided for;  
 Osier or willow, prepared for basket-makers' use;  
 Paints, dry or ground in oil, not otherwise provided for;  
 Pitch;  
 Plaster of Paris, calcined;  
 Quills;  
 Ratans and reeds, manufactured or partially manufactured;  
 Red precipitate; Roman cement; rosin;  
 Sal soda, hyposulphate of soda, and all carbonates of soda, by whatever name designated, not otherwise provided for;  
 Salts, Epsom, Glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for;  
 Shoes or boots, and other articles, composed wholly of India-rubber, not otherwise provided for;  
 Skins, tanned and dressed, of all kinds;  
 Spices of all kinds, not otherwise provided for;  
 Spirits of turpentine;  
 Starch;  
 Stereotype plates;  
 Still bottoms;  
 Strychnine;  
 Sulphate of barytes, crude or refined;  
 Sulphate of magnesia;  
 Sulphate of quinine;  
 Tar;  
 Thread laces, and insertings;  
 Type metal;  
 Types, new;  
 Varnish of all kinds;  
 Vandyke brown;  
 Venetian red;  
 Vermilion;  
 Whalebone, the produce of foreign fisheries;  
 White vitriol or sulphate of zinc;  
 Wood unmanufactured, not otherwise provided for;  
 Woollen listings.

SEC. 21. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on copper ore and diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of five per centum ad valorem on the same; when set in gold, silver or other metal, or on imitations thereof, and all other jewelry, twenty-five per centum ad valorem; on hair cloth and hair seatings, and all other manufacturers

Articles paying a  
 duty of 5 and 25  
 per centum.



of hair, not otherwise provided for, twenty-five per centum ad valorem.

Articles paying a  
duty of 30 per  
centum.

SEC. 22. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid a duty of thirty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

- Alabaster and spar ornaments;
- Anchovies, sardines, and all other fish preserved in oil;
- Argentine, alabatta, or German silver, manufactured or unmanufactured;
- Articles embroidered with gold, silver, or other metal;
- Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;
- Asses' skins;
- Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes;
- Baskets, and all other articles composed of grass, ozier, palm leaf, straw, whalebone, or willow, not otherwise provided for;
- Beads of amber, composition, or wax, and all beads;
- Benzoates;
- Bologna sausages;
- Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material;
- Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India-rubber, not otherwise provided for;
- Brooms and brushes of all kinds;
- Buttons and button moulds of all kinds;
- Canes and sticks for walking, finished or unfinished;
- Capers, pickles, and sauces of all kinds, not otherwise provided for;
- Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material;
- Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, or children, and not otherwise provided for;
- Carbonate of magnesia;
- Card cases, pocket books, shell boxes, souvenirs, and all similar articles of whatever material composed;
- Carriages and parts of carriages;
- Clocks, and parts of clocks;
- Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer;
- Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated, or covered, common tinned, burnished or japanned, not otherwise provided for;
- Combs of all kinds;
- Compositions of glass or paste, when set;
- Composition tops for tables, or other articles of furniture;
- Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for;
- Coral, cut or manufactured;
- Cotton cords, gimps, and galloons;
- Cotton laces, colored;
- Court plaster;
- Crayons of all kinds;
- Cutlery of all kinds;
- Dolls and toys of all kinds;
- Encaustic tiles;

See p. 184, this  
vol.

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal;

Fans and fire-screens of every description, of whatever material composed;

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed;

Flats, braids, plaits, sparterre, and willow squares, used for making hats and bonnets;

Firecrackers;

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;

Furniture, cabinet and household;

Hair pencils;

Hat bodies of cotton;

Hats and bonnets for men, women, and children, composed of straw, ship, grass, palm leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for;

Human hair, cleansed or prepared for use;

Ink and ink powder;

Japanned, patent, or enamelled leather, or skins of all kinds;

Japanned ware of all kinds, not otherwise provided for;

Jet, and manufactures of jet, and imitations thereof;

Lead pencils;

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations;

Manufactures of silk, or of which silk shall be a component material, not otherwise provided for;

Manufactures of the bark of the cork tree, except corks;

Manufactures of bone, shell, horn, ivory, or vegetable ivory;

Manufactures, articles, vessels, and wares not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of these metals or any other metal shall be the component material of chief value;

Manufactures, not otherwise provided for, composed of mixed materials, in part of cotton, silk, wool, or worsted, or flax;

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for;

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood;

Marble, in the rough or blocks, manufactures of marble, marble paving tiles, and all marble sawed, squared, dressed, or polished;

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for;

Manufactures of paper, or of which paper is a component material, not otherwise provided for;

Manufactures, articles, and wares, of papier mache;

Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for;

Manufactures of wood, or of which wood is the chief component part, not otherwise provided for;

Medicinal preparations, not otherwise provided for;

Metallic pens;

Mineral waters;

Muskets, rifles, and other fire-arms;

Oil-cloth of every description, of whatever material composed, not otherwise provided for;

Olive salad oil;

Olives;

Paper boxes, and all other fancy boxes;

Paper envelopes;

Paper hangings and paper for screens or fire-boards; paper; anti-quarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for;

Parasols and sunshades;

Parchment;

Plated and gilt ware of all kinds;

Playing cards;

Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;

Red chalk pencils;

Salmon, preserved;

Scagliola tops, for tables or other articles of furniture;

Sealing-wax;

Side arms of every description;

Silver-plated metal, in sheets or other form;

Slates, roofing slates, slate pencils, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate;

Soap, castile, perfumed, Windsor, and all other kinds;

Twines and packthread, of whatever material composed, not otherwise provided for;

Umbrellas;

See p. 184, this vol.

Unwrought clay, three dollars per ton;

Vellum; velvet, when printed or painted;

Wafers; water colors;

Articles free of duty.

Webbing composed of wool, cotton, flax, or any other materials.

SEC. 23. *And be it further enacted*, That from and after the day and year aforesaid, the importation of the articles hereinafter mentioned and embraced in this section shall be exempt from duty, that is to say:

Acids, acetic, acetous, benzoic, boracic, muriatic, sulphuric, and pyroligneous, and all acids of every description used for chemical and manufacturing purposes, not otherwise provided for;

Alcornoque;

Proviso.

All books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all other articles whatever imported for the use of the United States; all philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris; paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities: *Provided*, The same be specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States;

Ambergris;

Annatto, Roncou or Orleans;

Animal carbon (bone black);

Animals, living, of all kinds;

Antimony, crude or regulus of;

Argol, or crude tartar;

Arsenic;

Articles in a crude state used in dyeing or tanning, not otherwise provided for;

Asphaltum;

Bananas;

Bark, Peruvian, or bark quilla;

Barilla, and soda ash;

Bells, old, and bell metal;

Berries, nuts, flowers, plants, and vegetables used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture;

Birds, singing or other, and land and water fowls;

Bismuth;

Bitter apples;

Bolting cloths;

Bones, burnt, and bone-dust;

Books, maps, and charts imported by authority of the Joint Library Committee of Congress, for the use of the library of Congress: *Provided*, That if, in any case, a contract shall have been made with any bookseller, importer, or other person aforesaid, [and such person] shall have paid the duty or included the duty in said contract, in such case the duty shall be remitted;

Proviso.

Borax, crude, or tincal;

Boucho leaves;

Brazil wood, braziletto, and all other dye-woods, in sticks;

Breccia, in blocks or slabs;

Brimstone, crude, in bulk;

Brime;

Bullion, gold and silver;

Burrstones, wrought or unwrought, but unmanufactured, and not bound up into millstones;

Cabinets of coins, medals, and all other collections of antiquities;

Cadmium;

Calamine;

Camphor, crude;

Chalk, French chalk, and red chalk;

Cochineal;

Cobalt;

Cocoa, cocoa shells, cocoa leaves, and cocoa-nuts;

Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges;

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See p. 203, this vol.

Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner;

Coins, gold, silver, and copper;

Copper, when imported for the United States Mint;

Cotton;

Cork-tree bark, unmanufactured;

Cream of tartar;

Cudbear, vegetable, and orchil;

Divi-divi;

Dragon's blood;

Emery, in lump or pulverized;

Extract of indigo;

Extract of madder;

Extract and decoctions of logwood, and other dye-woods, not otherwise provided for;

Felt, adhesive, for sheathing vessels;

Flints; flint, ground;

Fish, fresh caught, for daily consumption;

Fullers' earth;

Ginger root;

Gum, Arabic, Barbary, East India, Jedda, Senegal, Tragacanth, Benjamine or Benzoin, myrrh, and all other gums and resins in a crude state, not otherwise provided for;

Guttapercha, unmanufactured;

Grindstones, rough or unfinished;

Garden seeds, and all other seeds for agricultural, horicultural, medicinal, and manufacturing purposes, not otherwise provided for;

Glass, when old, not in pieces which can be cut for use, but fit only to be remanufactured;

Proviso.

Goods, wares, and merchandise, the growth, production, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with;

Guano;

Household effects, old, and in use of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons, or for sale;

Hair of all kinds, uncleaned and unmanufactured, and all long horsehair used for weaving, cleaned or uncleaned, drawn or undrawn;

India-rubber, in bottles, slabs, or sheets, unmanufactured;

India-rubber, milk of;

Indigo;

Ice;

Iridium;

Irris, orris root;

Ivory, unmanufactured;

Ivory nuts, or vegetable ivory;

Junk, old, and oakum;

Kelp;

Lac dye;

Lac spirits;

Lac sulphur;

Lastings, mohair cloth, silk, twist, or other manufactures of cloth, cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India-rubber;

Leeches;

Liquorice root;

Madder, ground or prepared, and madder root;

Manuscripts;

Marine coral, unmanufactured;

Medals, of gold, silver, or copper;

Machinery, suitable for the manufacture of flax and linen goods only, and imported for that purpose solely, but not including that which may be used for any other manufactures;

Maps and charts;

Mineral blue;

What shall not  
be deemed models.

Models of inventions, and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model, or improvement which can be fitted for use;

Munjeet or India madder;

Natron;

Nickel;

Nutgalls;

Nux vomica;

Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries;

Orpiment, or sulphuret of arsenic;

Paintings and statuary, the production of American artists residing abroad: *Provided*, The same be imported in good faith as objects of taste and not of merchandise;

Palm leaf, unmanufactured;  
 Pearl, mother of;  
 Personal and household effects, not merchandise, of citizens of the United States dying abroad;  
 Pine-apples;  
 Plantains;  
 Plaster of Paris, or sulphate of lime, unground.  
 Platina, unmanufactured;  
 Platina vases or retorts;  
 Polishing stones;  
 Pumice and pumice stones;  
 Quassia-wood;  
 Rags, of whatever material, except wool.  
 Ratans and reeds, unmanufactured;  
 Rottenstone;  
 Safflower;  
 Saltpetre, or nitrate of soda, or potash, when crude;  
 Sandal-wood;  
 Seedlac;  
 Sheathing metal, or yellow metal, not wholly of copper, nor wholly or in part iron, ungalvanized, in sheets forty-eight inches long, and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square yard;  
 Shellac;  
 Shinge-bolts and stave-bolts;  
 Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons, and silk waste;  
 Smalts;  
 Specimens of natural history, mineralogy, and botany;  
 Staves for pipes, hogsheads, or other casks;  
 Stoneware, not ornamented, above the capacity of ten gallons;  
 Substances expressly used for manure;  
 Sumac;  
 Terra japonica, catechu, or cutch;  
 Tin, in pigs, bars, or blocks;  
 Tortoise and other shell, unmanufactured;  
 Trees, shrubs, bulbs, plants, and roots, not otherwise provided for;  
 Turmeric;  
 Types, old, fit only to be remanufactured;  
 Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale;  
 Weld;  
 Woad or pastel;  
 Woods, namely: cedar, lignum-vitæ, lancewood, ebony, box, grana-dilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured;  
 Wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be eighteen cents, or under, per pound.

P. 184, this vol.

Proviso.

See Pub. Res. No. 15, post, p. 181.

Duty on raw articles not enumerated.

SEC. 24. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on

Goods in public stores on April 1.

all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

SEC. 25. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores on the day and year aforesaid, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

Meaning of word "ton."

SEC. 26. *And be it further enacted*, That wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

Railroad iron.

SEC. 27. *And be it further enacted*, That railroad iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after the said railroad iron shall have been repaired or manufactured; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Market value to be of the day of actual shipment.

SEC. 28. *And be it further enacted*, That in all cases where the duty upon any imports of goods, wares, or merchandise shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation shall have been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.

Annual statistical accounts of foreign commerce, how to be made up.

SEC. 29. *And be it further enacted*, That the annual statistical accounts of the commerce of the United States with foreign countries, required by existing laws, shall hereafter be made up and completed by the Register of the Treasury, under the direction of the Secretary of the Treasury, so as to comprehend and include, in tabular form, the quantity by weight or measure, as well as the amount of value of the several articles of foreign commerce, whether dutiable or otherwise; and also a similar and separate statement of the commerce of the United States with the British Provinces, under the late, so-called, reciprocity treaty with Great Britain.

Drawback on foreign hemp.

SEC. 30. *And be it further enacted*, That from and after the day and year aforesaid, there shall be allowed a drawback on foreign hemp manufactured into cordage in the United States and exported therefrom, equal in amount to the duty paid on the foreign hemp from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawbacks respectively.

Repealing clause.

SEC. 31. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act, be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offenses, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in and reenacted by this act.

Saving of existing laws as to collection, punishments, &c.

SEC. 32. *And be it further enacted*, That when merchandise of the same material or description, but of different value, are invoiced at an average price, and not otherwise provided for, the duty shall be

When goods of different values are in same invoice, duties how assessed.

assessed upon the whole invoice at the rate the highest valued goods in such invoice are subject to under this act. The words value and valued, used in this act, shall be construed and understood as meaning the true market value of the goods, wares, and merchandise in the principal markets of the country from whence exported at the date of exportation.

SEC. 33. *And be it further enacted*, That all goods, wares, and merchandise actually on shipboard, and bound to the United States, within fifteen days after the passage of this act, and all goods, wares, and merchandise in deposit in warehouse or public store on the first day of April, eighteen hundred and sixty-one, shall be subject to pay such duties as provided by law before and at the time of the passage of this act; and all goods in warehouse at the time this act takes effect, on which the duties are lessened by its provisions, may be withdrawn on payment of the duties herein provided.

Goods on shipboard and in public warehouses.

Approved, March 2, 1861.

S. L., VOL. 12, p. 252.—[No. 15.] *A resolution to correct certain errors in the act entitled "An act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved the second of March, eighteen hundred and sixty-one.*

March 2, 1861.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved the second March, eighteen hundred and sixty-one, shall be so far altered and corrected as to strike from said act the following words, that is to say, from the list of articles exempt from duty: "wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof, at the last port or place from whence exported to the United States, shall be eighteen cents, or under, per pound;" from section twenty-four as follows:

S. L., 1861, ch. 68, p. 160, this vol. for act.

SEC. 24. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores, on the day and year aforesaid, shall be subject to no other duty upon entry thereof than if the same were imported respectively after that day; and from section thirteen, as follows: "on woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem."

P. 167, this vol.

Approved, March 2, 1861.

S. L., VOL. 12, CHAP. XVIII.—*An act to refund duties on arms imported by States.*

July 25, 1861.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be and is hereby authorized to refund, out of any money in the Treasury not otherwise appropriated, the duties paid on arms imported by States, under the conditions and subject to the limitation of the act approved the tenth day of July, eighteen hundred and sixty-one, entitled "An act to refund and remit the duties on arms imported by States."

Duties paid on arms imported by States to be refunded, if the arms were for use of troops to aid in suppressing the rebellion.

1861, ch. 1, vol. 12, S. L., p. 255.

Approved, July 25, 1861.



August 5, 1861.  
S. L., 1862, ch.  
163.

S. L., VOL. 12, CHAP. XLV.—*An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes.*

Specific duties on  
certain imports.

Sugar.

*Proviso.*  
Sirups of sugar,  
&c., entered as molasses, to be forfeited.

Teas.

Almonds, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: First, On raw sugar, commonly called muscovado or brown sugar, and on sugars not advanced above number twelve, Dutch standard, by claying, boiling, clarifying, or other process, and on sirup of sugar or of sugar-cane and concentrated molasses, or concentrated melado, two cents per pound; and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, two and a half cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, four cents per pound; on sugars after being refined, when they are tintured, colored, or in any way adulterated, and on sugar-candy, six cents per pound; on molasses, five cents per gallon: *Provided*, That all sirups of sugar or of sugar-cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar-cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States. On all teas, fifteen cents per pound; on almonds, four cents per pound: shelled almonds, six cents per pound; on brimstone, crude, three dollars per ton; on brimstone, in rolls, six dollars per ton; on coffee, of all kinds, four cents per pound; on cocoa, three cents per pound; on cocoa leaves and cocoa shells, two cents per pound; on cocoa, prepared or manufactured, eight cents per pound; on chicory root, one cent per pound; and on chicory ground, two cents per pound; on chocolate, six cents per pound; on cassia, ten cents per pound; cassia buds, fifteen cents per pound; on cinnamon, twenty cents per pound; on cloves, eight cents per pound; on cayenne pepper, six cents per pound; on cayenne pepper, ground, eight cents per pound; on currants, five cents per pound; on argol, three cents per pound; on cream tartar, six cents per pound; on tartaric acid, tartar emetic, and rochelle salts, ten cents per pound; on dates, two cents per pound; on figs, five cents per pound; on ginger root, three cents per pound; on ginger, ground, five cents per pound; on liquorice paste and juice, five cents per pound; liquorice root, one cent per pound; on mace and nutmegs, twenty-five cents per pound; on nuts of all kinds, not otherwise provided for, two cents per pound; on pepper, six cents per pound; on pimento, six cents per pound; on plums, five cents per pound; on prunes, five cents per pound; on raisins, five cents per pound; on unmanufactured Russia hemp, forty dollars per ton; on Manilla and other hems of India, twenty-five dollars per ton; on lead, in pigs or bars, one dollar and fifty cents per one hundred pounds; in sheets, two dollars and twenty-five cents per one hundred pounds; on white lead, dry or ground in oil, and red lead, two dollars and twenty-five cents per one hundred pounds; on salt, in sacks, eighteen cents per one hundred pounds, and in bulk, twelve cents per one hundred pounds; on soda ash, one-half cent per pound; on bicarbonate of soda, one cent per pound; on sal soda, one-half cent per pound; on caustic soda, one cent per pound; on chloride of lime, thirty cents per one hundred pounds; on saltpetre, crude, one cent per pound: refined, or partially refined, two cents per pound; spirits of turpentine, ten cents per gallon; on oil of cloves, seventy cents per

pound; on brandy, one dollar and twenty-five cents per gallon; on spirits distilled from grain, or other materials, fifty cents per gallon; on gum copal, and other gums or resinous substances used for the same or similar purposes as gum copal, ten cents per pound.

SEC. 2. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say: On arrow-root, twenty per centum ad valorem; on ginger, preserved or pickled, thirty per centum ad valorem; on limes, lemons, oranges, bananas, and plantains, twenty per centum ad valorem; on Peruvian bark, fifteen per centum ad valorem; on quinine, thirty per centum ad valorem; on rags, of whatever material, ten per centum ad valorem; on gunpowder, thirty per centum ad valorem; on feathers and downs, thirty per centum ad valorem; on hides, ten per centum ad valorem; on sole and bend leather, thirty per centum ad valorem; on I[n]dia rubber, raw or unmanufactured, ten per centum ad valorem; on I[n]dia-rubber shoes and boots, thirty per centum ad valorem; on ivory, unmanufactured, and on vegetable ivory, ten per centum ad valorem; on wines of all kinds, fifty per centum ad valorem; on silk in the gum, not more advanced in the manufacture than single tram and thrown or organzine, twenty-five per centum ad valorem; on all silks valued at not over one dollar per square yard, thirty per centum ad valorem; on all silks valued over one dollar per square yard, forty per centum ad valorem; on all silk velvets or velvets of which silk is the component material of chief value, valued at three dollars per square yard, or under, thirty per centum ad valorem; valued at over three dollars per square yard, forty per centum ad valorem; on floss silks, thirty per centum ad valorem; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button-cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, forty per centum ad valorem.

Ad valorem duties on certain imports.

SEC. 3. *And be it further enacted*, That all articles, goods, wares, and merchandise, imported from beyond the Cape of Good Hope in foreign vessels, not entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, and all other articles, goods, wares, and merchandise not imported direct from the place of their growth or production, or in foreign vessels, entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, shall be subject to pay, in addition to the duties imposed by this act, ten per centum ad valorem: *Provided*, That this rule shall not apply to goods, wares, and merchandise imported from beyond the Cape of Good Hope in American vessels.

Certain articles imported in foreign vessels to pay certain additional duty.

Proviso.

SEC. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be allowed, on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback, equal in amount to the duty paid on such materials and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks, so allowed, shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.

Drawback on certain articles.

Rules.

Proviso.

Ten per cent to be retained.

SEC. 5. *And be it further enacted*, That all goods, wares, and merchandise, actually on shipboard and bound to the United States, and all goods, wares, and merchandise, on deposit in warehouses or public stores at the date of the passage of this act, shall be subject to pay such duties as provided by law before and at the time of the passage of this act: *Provided*, That all goods deposited in public store

Certain goods on shipboard and all goods in warehouses, &c., to pay former rate of duties.

Proviso.

Duties on bonded goods to be paid in three months, if, &c.

Proviso.

Further proviso.

[Repealed, 1862, ch. 163, § 21, S. L.

Amendments of act 1861, ch. 68, §§ 6, 7, 12, 13, 14, 15, 19, 22, 23.  
See p. 160, this vol., for act.

or bonded warehouse after this act takes effect and goes into operation, if designed for consumption in the United States, must be withdrawn therefrom, or the duties thereon paid in three months after the same are deposited, and goods designed for exportation and consumption in foreign countries may be withdrawn by the owner at any time before the expiration of three years after the same are deposited, such goods, if not withdrawn in three years, to be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury: *Provided*, That merchandise upon which the owner may have neglected to pay duties within three months from the time of its deposit may be withdrawn and entered for consumption at any time within two years of the time of its deposit upon the payment of the legal duties, with an addition of twenty-five per centum thereto: *Provided, also*, That merchandise upon which duties have been paid, if exported to a foreign country, within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government.

SEC. 6. *And be it further enacted*, That the act entitled "An Act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, be, and the same is hereby amended, as follows—that is to say, First, in section six, article first, after the words "in cordials and," strike out "liquors," and insert "liqueurs;" Second, in the same section, after the word "represent," insert "*Provided, also*, That no lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and all other spirituous beverages, than that now fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof;" Third, in section seven, clause fifth, the words "on screws, washed or plated, and all other screws, of iron or any other metal," shall be stricken out, and the words "on screws, of any other metal than iron," shall be inserted; Fourth, section twelve, article first, after the words "eighteen cents," where they first occur, insert "or less;" Fifth, section thirteen, article second, after the word "manufacturer," insert "except hosiery;" Sixth, in the same section, article third, strike out "wool," wherever it occurs, and insert in each place "worsted;" Seventh, in section fourteen, article first, after the words "ten per centum," insert "ad valorem;" Eighth, in section fifteen, before the word "yarns" insert "hemp;" in the same section, after the word "sheetings," insert "of flax or hemp;" and strike out "jute goods," and in lieu thereof insert "jute yarns;" Ninth, in section twenty-two, strike out the words "unwrought clay, three dollars per ton;" Tenth, in section nineteen, strike out "compositions of glass or paste, not set, intended for use by jewellers;" Eleventh, in section twenty-two, strike out "compositions of glass or paste, when set;" Twelfth, in section twenty-three, article sheathing metal, strike out "yard" and insert "foot."

Repealing clause.

Saving as to laws for collection, &c.

SEC. 7. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed; *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and re-enacted by this act.

SEC. 8. *And be it further enacted*, That a direct tax of twenty millions of dollars be and is hereby annually laid upon the United States, and the same shall be and is hereby apportioned to the States, respectively, in manner following:

To the State of Maine, four hundred and twenty thousand eight hundred and twenty-six dollars.

To the State of New Hampshire, two hundred and eighteen thousand four hundred and six and two-third dollars.

To the State of Vermont, two hundred and eleven thousand and sixty-eight dollars.

To the State of Massachusetts, eight hundred and twenty-four thousand five hundred and eighty-one and one-third dollars.

To the State of Rhode Island, one hundred and sixteen thousand nine hundred and sixty-three and two-third dollars.

To the State of Connecticut, three hundred and eight thousand two hundred and fourteen dollars.

To the State of New York, two million six hundred and three thousand nine hundred and eighteen and two-third dollars.

To the State of New Jersey, four hundred and fifty thousand one hundred and thirty-four dollars.

To the State of Pennsylvania, one million nine hundred and forty-six thousand seven hundred nineteen and one-third dollars.

To the State of Delaware, seventy-four thousand six hundred and eighty-three and one-third dollars.

To the State of Maryland, four hundred and thirty-six thousand eight hundred and twenty-three and one-third dollars.

To the State of Virginia, nine hundred and thirty-seven thousand five hundred and fifty and two-third dollars.

To the State of North Carolina, five hundred and seventy-six thousand one hundred and ninety-four and two-third dollars.

To the State of South Carolina, three hundred and sixty-three thousand five hundred and seventy and two-third dollars.

To the State of Georgia, five hundred and eighty-four thousand three hundred and sixty-seven and one-third dollars.

To the State of Alabama, five hundred and twenty-nine thousand three hundred and thirteen and one-third dollars.

To the State of Mississippi, four hundred and thirteen thousand eighty-four and two-third dollars.

To the State of Louisiana, three hundred and eighty-five thousand eight hundred and eighty-six and two-third dollars.

To the State of Ohio, one million five hundred and sixty-seven thousand eighty-nine and one-third dollars.

To the State of Kentucky, seven hundred and thirteen thousand six hundred and ninety-five and one-third dollars.

To the State of Tennessee, six hundred and sixty-nine thousand four hundred and ninety-eight dollars.

To the State of Indiana, nine hundred and four thousand eight hundred and seventy-five and one-third dollars.

To the State of Illinois, one million one hundred and forty-six thousand five hundred and fifty-one and one-third dollars.

To the State of Missouri, seven hundred and sixty-one thousand one hundred and twenty-seven and one-third dollars.<sup>a</sup>

To the State of Kansas, seventy-one thousand seven hundred and forty-three and one-third dollars.

To the State of Arkansas, two hundred and sixty-one thousand eight hundred and eighty-six dollars.

Direct tax of \$20,000,000, how apportioned. 1862, ch. 98, S. L., p. 422. 1862, ch. 119, S. L., p. 489. Maine.

New Hampshire.

Vermont.

Massachusetts.

Rhode Island.

Connecticut.

New York.

New Jersey.

Pennsylvania.

Delaware.

Maryland.

Virginia.

North Carolina.

South Carolina.

Georgia.

Alabama.

Mississippi.

Louisiana.

Ohio.

Kentucky.

Tennessee.

Indiana.

Illinois.

Missouri. S. L., vol. 12, p. 600. Kansas.

Arkansas.

<sup>a</sup> NOTE.—Page 600 refers to the reimbursement of Missouri for money expended in raising and arming troops for suppression of the rebellion.

Michigan.	To the State of Michigan, five hundred and one thousand seven hundred and sixty-three and one-third dollars.
Florida.	To the State of Florida, seventy-seven thousand five hundred and twenty-two and two-third dollars.
Texas.	To the State of Texas, three hundred and fifty-five thousand one hundred and six and two-third dollars.
Iowa.	To the State of Iowa, four hundred and fifty-two thousand and eighty-eight dollars.
Wisconsin.	To the State of Wisconsin, five hundred and nineteen thousand six hundred and eighty-eight and two-third dollars.
California.	To the State of California, two hundred and fifty-four thousand five hundred and thirty-eight and two-third dollars.
Minnesota.	To the State of Minnesota, one hundred and eight thousand five hundred and twenty-four dollars.
Oregon.	To the State of Oregon, thirty-five thousand one hundred and forty and two-third dollars.
New Mexico. S. L., vol. 12, p. 489.	To the Territory of New Mexico, sixty-two thousand six hundred and forty-eight dollars.
Utah.	To the Territory of Utah, twenty-six thousand nine hundred and eighty-two dollars.
Washington.	To the Territory of Washington, seven thousand seven hundred and fifty-five and one-third dollars.
Nebraska.	To the Territory of Nebraska, nineteen thousand three hundred and twelve dollars.
Nevada.	To the Territory of Nevada, four thousand five hundred and ninety-two and two-third dollars.
Colorado.	To the Territory of Colorado, twenty-two thousand nine hundred and five and one-third dollars.
Dakota.	To the Territory of Dakota, three thousand two hundred and forty-one and one-third dollars.
District of Co- lumbia.	To the District of Columbia, forty-nine thousand four hundred and thirty-seven and one-third dollars.
Collection dis- tricts for assessing and collecting the tax.	SEC. 9. <i>And be it further enacted</i> , That, for the purpose of assessing the above tax and collecting the same, the President of the United States be, and he is hereby authorized, to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate and, by and with the advice of the Senate, to appoint an assessor and a collector for each such district, who shall be freeholders and residents within the same: <i>Provided</i> , That any of said States and Territories, as well as the District of Columbia, may, if the President shall deem it proper, be erected into one district: <i>And provided further</i> , That the appointment of said assessors and collectors, or any of them, shall not be made until on or after the second Tuesday in February, one thousand eight hundred and sixty-two.
Assessors and collectors.	
Proviso.	
Assessors and col- lectors not to be appointed before, &c.	
Collectors to give bond before enter- ing upon duty. Amount and sure- ties, &c.	SEC. 10. <i>And be it further enacted</i> , That before any such collector shall enter upon the duties of his office he shall execute a bond for such amount as shall be prescribed by the Secretary of the Treasury, with sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall justly and faithfully account for to the United States, and pay over, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury, to be by him directed to be put in suit upon any breach of the condition thereof. And such collectors shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct.
Collection district to be divided into assessment districts.	SEC. 11. <i>And be it further enacted</i> , That each of the assessors shall divide his district into a convenient number of assessment districts,

within each of which he shall appoint one respectable freeholder to be assistant assessor; and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector, to be appointed by this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I, A. B., do swear, or affirm, (as the case may be,) that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of assessor for, (naming the assessment district,) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same; to be recovered, with costs of suit, in any court having competent jurisdiction.

Assistant assessors.

Oath.

Certificate.

Penalty for acting without oath.

SEC. 12. *And be it further enacted*, That the Secretary of the Treasury shall establish regulations suitable and necessary for carrying this act into effect; which regulations shall be binding on each assessor and his assistants in the performance of the duties enjoined by or under this act, and shall also frame instructions for the said assessors and their assistants; pursuant to which instructions the said assessors shall, on the first day of March next, direct and cause the several assistant assessors in the district to inquire after and concerning all lands, lots of ground, with their improvements, buildings, and dwelling-houses, made liable to taxation under this act by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

Secretary of Treasury to establish regulations under this act, and frame instructions.

Assessors and assistants to follow them.

SEC. 13. *And be it further enacted*, That the said direct tax laid by this act shall be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling-houses, which several articles subject to taxation shall be enumerated and valued, by the respective assessors, at the rate each of them is worth in money on the first day of April, eighteen hundred and sixty-two: *Provided, however*, That all property, of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid: *And provided further*, That in making such assessment due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest to said first day of April.

Direct tax.  
Real estate.

Valuation to be as of April 1, 1862.

1862, ch. 98, § 15.  
Vol. 12, S. L., p. 426.

Exemptions.

SEC. 14. *And be it further enacted*, That the respective assistant assessors shall, immediately after being required as aforesaid by the assessors, proceed through every part of their respective districts, and shall require all persons owning, possessing, or having the care or management of any lands, lots of ground, buildings, or dwelling-houses, lying and being within the collection district where they reside, and liable to a direct tax as aforesaid, to deliver written lists of the same; which lists shall be made in such manner as may be directed by the assessor, and, as far as practicable, conformably to

Property owners to furnish lists upon request.

those which may be required for the same purpose under the authority of the respective States.

If owner has no list and will disclose, officer to make list.

SEC. 15. *And be it further enacted*, That if any person owning, possessing, or having the care or management of property liable to a direct tax, as aforesaid, shall not be prepared to exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, buildings, and dwelling-houses, taxable as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read and consented to, shall be received as the list of such person.

Penalty for delivering or disclosing fraudulent list.

SEC. 16. *And be it further enacted*, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person, so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, be made, as aforesaid, upon lists, according to the form above described, to be made out by the assessors and assistant assessors, respectively; which lists the said assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises, respectively; and from the valuation and enumeration so made there shall be no appeal.

Lists, how to be made in such cases.

No appeal from valuation, &c.

Notice to owner to furnish list in certain cases.

SEC. 17. *And be it further enacted*, That in case any person shall be absent from his place of residence at the time an assessor shall call to receive the list of such person, it shall be the duty of such assessor or assistant assessor to leave at the house or place of residence of such person, with some person of suitable age and discretion, a written note or memorandum requiring him to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Proceedings when list is not given upon notice or request.

SEC. 18. *And be it further enacted*, That if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or lists as aforesaid within the time required by this act, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to enter into and upon the lands, buildings, dwelling-houses, and premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of the lands and lots of ground, with their improvements, buildings, and dwelling-houses, owned or possessed, or under the care or management of such person, as are required by this act; which lists so made and subscribed by such assessor shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act.

SEC. 19. *And be it further enacted*, That whenever there shall be in any assessment district any property, lands, and lots of ground, buildings, or dwelling-houses, not owned or possessed by, or under the care and management of, any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required, to enter into and upon the real estate, if it be neces-

sary, and to take such view thereof, and make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, under and for the purposes of this act.

SEC. 20. *And be it further enacted*, That the owners, possessors, or persons having the care or management of lands, lots of ground, buildings, and dwelling-houses, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act, (provided the assessment district in which the said objects of taxation lie or be is therein distinctly stated,) at the time and in the manner prescribed, to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assessors, in all such cases, to transmit such lists, at the time and in the manner prescribed for the transmission of the lists of the objects of taxation lying and being within their respective assessment districts, to the assessor of the collection district wherein the said objects of taxation shall lie or be immediately after the receipt thereof; and the said lists shall be valid and sufficient for the purposes of this act; and on the delivery of every such list, the person making and delivering the same shall pay to the assessor one dollar, which he shall retain to his own use.

Lists, how made of property in another collection district.

SEC. 21. *And be it further enacted*, That the lists aforesaid shall be taken with reference to the day fixed for that purpose by this act, as aforesaid; and the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists; the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay a tax under this act residing within the assessment district, together with the value and assessment of the objects liable to taxation within such district for which each such person is liable, and, whenever so required by the assessor, the amount of direct tax payable by each person on such objects under the State laws imposing direct taxes; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment thereof, with the amount of direct tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, and lists taken according to such form shall be made out by the assistant assessors and delivered to the assessor within sixty days after the day fixed by this act, as aforesaid, requiring lists from individuals. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States in any court having competent jurisdiction, with costs of suit.

Lists to be taken in reference to a day certain.

List of residents.

Of nonresidents.

Assessor to devise form of lists.

Penalty on assistant assessor for neglect of duty.

SEC. 22. *And be it further enacted*, That immediately after the valuations and enumerations shall have been completed as aforesaid, the assessor in each collection district shall, by advertisement in some public newspaper, if any there be in such district, and by written notifications to be publicly posted up in at least four of the most public places in each collection district, advertise all persons concerned of the place where the said lists, valuations, and enumerations may be seen and examined; and that during twenty-five days after the publication of the notifications, as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by the assessor. And it shall be the duty of the assessor in each collection district, during twenty-five days

Notice to be given when lists, valuations, &c., are completed.



Assessors to submit proceedings of assistants to inspection, &c.; to hear and determine appeals.

How valuations are to be determined.

Appeals to be in writing, what to contain.

Valuations may be re-examined and equalized, not to be increased without notice, &c.

If more than one collection district in a State, &c., the assessors may equalize, &c.

Assessors to make out lists of valuations and deliver to board of assessors.

Board, how constituted.

Board of assessors to appoint clerks.

Number and duty of clerks.

Penalty for acting without taking oath.

after the date of publication to be made as aforesaid, to submit the proceedings of the assistant assessors and the list by them received or taken as aforesaid to the inspection of any and all persons who shall apply for that purpose; and the said assessors are hereby authorized to receive, hear, and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors: *Provided always*, That it shall be the duty of said assessor to advertise and attend, not less than two successive days of the said twenty-five, at the court-house of each county within his collection district, there to receive and determine upon the appeals aforesaid: *And provided also*, That the question to be determined by the assessor, on an appeal respecting the valuation of property, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same collection district. And all appeals to the assessors, as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable, but no valuation shall be increased without a previous notice, of at least five days, to the party interested, to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling-house of the party by such assessor or an assistant assessor.

SEC. 23. *And be it further enacted*, That whenever a State, Territory, or the District of Columbia shall contain more than one collection district, the assessors shall have power, on examination of the lists rendered by the assistant assessors, according to the provisions of this act, to revise, adjust, and equalize the valuation of lands and lots of ground, with their improvements, building, and dwelling-houses, between such collection districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

SEC. 24. *And be it further enacted*, That the assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each collection district, and deliver the same to the board of assessors hereinafter constituted in and for the States respectively. And it shall be the duty of the assessors in each State to convene in general meeting at such time and place as shall be appointed and directed by the Secretary of the Treasury. And the said assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted, a board of assessors for the purposes of this act, and shall make and establish such rules and regulations as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act or the laws of the United States.

SEC. 25. *And be it further enacted*, That the said board of assessors, convened and organized as aforesaid, shall, and may, appoint a suitable person or persons to be their clerk or clerks, but not more than one for each collection district, who shall hold his or their office or offices at the pleasure of said board of assessors, and whose duty it shall be to receive, record, and preserve all tax lists, returns, and other documents delivered and made to the said board of assessors, and who shall take an oath (or affirmation if conscientiously scrupulous of taking an oath) faithfully to discharge his or their trust; and in default of taking such oath or affirmation, previous to entering on the duties of such appointment, or on failure to perform any part of the duties enjoined on him or them respectively by this act, he or they shall respectively forfeit and pay the sum of two hundred dollars for

the use of the United States, to be recovered in any court having competent jurisdiction, and shall also be removed from office.

SEC. 26. *And be it further enacted*, That it shall be the duty of the said clerks to record the proceedings of the said board of assessors, and to enter on the record the names of such of the assessors as shall attend any general meeting of the board of assessors for the purposes of this act. And if any assessor shall fail to attend such general meeting his absence shall be noted on the said record, and he shall, for every day he may be absent therefrom, forfeit and pay the sum of ten dollars for the use of the United States. And if any assessor shall fail or neglect to furnish the said board of assessors with the lists of valuation and enumeration of each assessment district within his collection district within three days after the time appointed as aforesaid for such general meeting of the said board of assessors, he shall forfeit and pay the sum of five hundred dollars for the use of the United States, and moreover shall forfeit his compensation as assessor. And it shall be the duty of the clerks of the said board of assessors to certify to the Secretary of the Treasury an extract of the minutes of the board, showing such failures or neglect, which shall be sufficient evidence of the forfeiture of such compensation to all intents and purposes: *Provided always*, That it shall be in the power of the Secretary of the Treasury to exonerate such assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

Duty of clerks.

Penalty on assessor for not attending general meeting of board;

for failing to furnish lists.

Secretary of Treasury may exonerate assessor.

SEC. 27. *And be it further enacted*, That if the said board of assessors shall not, within three days after the first meeting thereof as aforesaid, be furnished with all the lists of valuation of the several counties and State districts of any State, they shall nevertheless proceed to make out the equalization and apportionment by this act directed, and they shall assign to such counties and State districts the valuation lists of which shall not have been furnished, such valuation as they shall deem just and right; and the valuation thus made to such counties and State districts by the board of assessors shall be final, and the proper quota of direct tax shall be and is hereby declared to be imposed thereon accordingly.

Board to make out equalization and apportionment.

Their valuation to be final, and the basis of taxation.

SEC. 28. *And be it further enacted*, That it shall be the duty of the said board of assessors diligently and carefully to consider and examine the said lists of valuation, and they shall have power to revise, adjust, and equalize the valuation of property in any county or State district, by adding thereto, or deducting therefrom, such a rate per centum as shall, under the valuation of the several counties and State districts, be just and equitable: *Provided*, The relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case the said board of assessors shall have power to correct the same, as to them shall appear just and right. And if, in consequence of any revisal, change, and alteration of the said valuation, any inequality shall be produced in the apportionment of the said direct tax to the several States as aforesaid, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying such inequality.

Board of assessors to revise and adjust lists.

Relative valuation not to be changed unless, &c.

Inequalities of taxation to be reported to Congress.

SEC. 29. *And be it further enacted*, That as soon as the said board of assessors shall have completed the adjustment and equalization of the valuation aforesaid, they shall proceed to apportion to each county and State district its proper quota of direct tax. And the said board of assessors shall, within twenty days after the time appointed by the Secretary of the Treasury for their first meeting, complete the said apportionment, and shall record the same; they

Board to apportion tax.

Other duties in regard to tax.

Assessors to make their lists conform.

Contents of lists.

Lists to be given to collectors.

Penalty on assessor, &c., under this section.

Valuation and apportionment to continue until altered.

Pay of assessors and assistant assessors.

Allowed for stationery and blank books.

shall thereupon further deliver to each assessor a certificate of such apportionment, together with the several lists by the assessors respectively presented to the board as aforesaid, and transmit to the Secretary of the Treasury a certificate of the apportionment by them made as aforesaid; and the assessors, respectively, shall thereupon proceed to revise their respective lists, and alter and make the same in all respects conformable to the apportionment aforesaid by the said board of assessors; and the said assessors, respectively, shall make out lists containing the sums payable according to the provisions of this act upon every object of taxation in and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the said assessors shall furnish to the collectors of the several collection districts, respectively, within thirty-five days after the apportionment is completed, as aforesaid, a certified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assessors and assessors, respectively, by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction. And it is hereby enacted and declared that the valuation, assessment, equalization, and apportionment, made by the said board of assessors, as aforesaid, shall be and remain in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified, or abolished by law.

SEC. 30. *And be it further enacted*, That there shall be allowed and paid to the several assessors and assistant assessors, for their services under this act; to each assessor two dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation, and three dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act, and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said board of assessors; to each assistant assessor two dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor and approved by the commissioner of taxes, and one dollar for every hundred taxable persons contained in the tax lists, as completed and delivered by him to the assessor; to each of the assessors constituting the board of assessors, as aforesaid, for every day's actual attendance at said board, the sum of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury, ten cents for each mile, by the most direct and usual route; and to each of the clerks of said board two dollars for every day's actual attendance thereon. And the said board of assessors, and said assessors, respectively, shall be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized, and shall be paid at the Treasury, and such amount as shall be required for such payment is hereby appropriated.

SEC. 31. *And be it further enacted*, That each collector, on receiving a list, as aforesaid, from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in each county or State district contained in the collection district, one of which aggregate statements and receipts shall be transmitted to the Secretary, and the other to the First Comptroller of the Treasury.

Collector on receiving list to give three receipts.

SEC. 32. *And be it further enacted*, That each collector, before receiving any list, as aforesaid, for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Solicitor of the Treasury, in the amount of the taxes assessed in the collection district for which he has been or may be appointed; which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collection and payment of all moneys assessed upon such district, and the said bond shall be transmitted to the Solicitor of the Treasury, and, after approval by him, shall be deposited in the office of the First Comptroller of the Treasury: *Provided always*, That nothing herein contained shall be deemed to annul or in anywise impair the obligation of the bond heretofore given by any collector; but the same shall be and remain in full force and virtue, anything in this act to the contrary thereof in anywise notwithstanding.

Collector to give bond before receiving list.

Form, penalty, &c., of bond.

Proviso.

SEC. 33. *And be it further enacted*, That the annual amount of the taxes so assessed shall be and remain a lien upon all lands and other real estate of the individuals who may be assessed for the same, during two years after the time it shall annually become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land or dwelling-houses, notwithstanding the same may have been divided or alienated in part.

Tax assessed to be a lien for two years.

SEC. 34. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy; and each such deputy shall have the like authority, in every respect, to collect the direct tax so assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so assessed and payable in his district.

Collector may appoint deputies and revoke appointments, &c.

Authority of deputy.

Collector responsible for moneys collected.

Proviso.

SEC. 35. *And be it further enacted*, That each of the said collectors shall, within ten days after receiving his collection list from the assessors, respectively, as aforesaid, and annually, within ten days after he shall be so required by the Secretary of the Treasury, advertise in one newspaper printed in his collection district, if any there be, and by notifications, to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such

Collector to advertise that tax is due and payable, &c.;

to demand at dwellings taxes not paid;

to distrain if not paid within, &c.

Duty of officer in case of distraint.

Proviso.

Property may be restored after distraint, on payment, &c., of tax, &c.

If tax not paid, property to be sold.

What exempted from distraint.

When personal property can not be found sufficient to satisfy tax and costs, the real estate to be sold. Provisions as to sale.

district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of the collection lists, as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury, as aforesaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, That in any case of distraint for the payment of the tax aforesaid, the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattels, or effects so distrained, as may be allowed in like cases by the laws or practice of the State wherein the distraint shall have been made; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: *Provided*, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

SEC. 36. *And be it further enacted*, That whenever goods, chattels, or effects sufficient to satisfy any tax upon buildings, dwelling-houses, or lands and their improvements, owned, occupied, or superintended by persons known or residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days, in a newspaper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the intended sale, thirty days previous thereto, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act may not be devisable, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges, and commissions, shall be paid to the owner of the property, or his legal representatives, or if he

or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representative, until he or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the tax due thereon, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been, as aforesaid, advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the property shall not take place: *Provided also*, That the owners, their heirs, executors, or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold, as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by said purchaser, with interest for the same, at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale until the time of redemption shall have expired. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the Treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges. And in every case of the sale of real estate which shall be made under the authority of this act by the collectors, respectively, or their lawful deputies, respectively, the deeds for the estate so sold shall be prepared, made, executed, and proved or acknowledged at the time and times prescribed in this act by the collectors, respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the State in which such real estate lies, for making, executing, proving, and acknowledging deeds of bargain and sale or other conveyances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved, and acknowledged, the purchaser or grantee shall pay to the collector the sum of two dollars, for the use of the collector or other person effecting the sale of the real estate thereby conveyed.

SEC. 37. *And be it further enacted*, That with respect to property lying within any collection district not owned or occupied, or superintended by some person residing in such collection district, and on which the tax shall not have been paid to the collector within ninety days after the day on which he shall have received the collection lists from the said assessors, respectively, as aforesaid, or the requisition of the Secretary of the Treasury as aforesaid, the collector shall transmit lists of the same to one of the collectors within the same State, to be designated for that purpose by the Secretary of the Treasury; and the collector, who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received, as aforesaid, to the collector transmitting the same; and the collectors, thus designated in each State by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the State; and the owners of the property, on which such taxes may be due, shall be permitted to pay to such collector the said tax, with an addition of ten per centum thereon; *Provided*, That such payment is made within

If real estate will not sell for enough to pay tax, the United States to take it.

Proviso.

Proviso.  
Right of redemption.

Deed not to be given until, &c.

Form, &c., of deed.

Cost thereof.

Collection of tax on property of non-residents.

one year after the day on which the collector of the district where such property lies had notified that the tax had become due on the same.

Property may be sold when tax has remained unpaid one year.

Provisions as to sale, &c.

SEC. 38. *And be it further enacted*, That when any tax, as aforesaid, shall have remained unpaid for the term of one year, as aforesaid, the collector in the State where the property lies, and who shall have been designated by the Secretary of the Treasury, as aforesaid, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon; or if such property is not divisible, as aforesaid, the whole thereof shall be sold, and accounted for in the manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the surplus, if any, of the aforesaid addition of ten or twenty per centum, as the case may be, after defraying the said charges.

Collectors to deposit with clerk of court lists of property sold.

SEC. 39. *And be it further enacted*, That the collectors, designated as aforesaid by the Secretary of the Treasury, shall deposit with the clerks of the district court of the United States in the respective States, and within which district the property lies, correct lists of the tracts of land or other real property sold by virtue of this act for non-payment of taxes, together with the names of owners or presumed owners, and of the purchasers of the same at the public sales aforesaid, and of the amount paid by said purchasers for the same; the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold, as aforesaid, within two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same at the rate of twenty per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the moneys thus paid for their use; and the collectors, respectively, shall give deeds for the lands or property aforesaid to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years, as aforesaid, by the original owners thereof, or their legal representatives, or any person in their behalf, and deposit such deeds with such clerk. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchasers. And in all cases where lands may be sold under this act for the payment of taxes, belonging to infants, persons of insane mind, married women, or persons beyond sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid the amount paid by the purchaser, with fifty per centum addition thereto, together with ten per centum interest per annum, on the aggregate sum, and on their payment to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises, subsequent to his purchase, the value of which improvements to be ascertained by three or more neighboring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such im-

Right of redemption.

Proceedings.

Clerks' fees.

Infants, insane, married women, and persons beyond the sea.

Improvements.



provements, on their oaths, and make return of such valuation to the clerk immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by and received from the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

Pay of clerk.

SEC. 40. *And be it further enacted*, That the several collectors shall, at the expiration of every month, after they shall, respectively, commence their collections in the next and every ensuing year, transmit to the Secretary of the Treasury a statement of the collections made by them, respectively, within the month, and pay over quarterly, or sooner, if required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department, within six months from and after the day when he shall have received the collection lists from the said board of assessors or the said requisition of the Secretary of the Treasury, as aforesaid: *Provided, however*, That the period of one year and three months from the said annual day shall be annually allowed to the collector designated in each State, as aforesaid, by the Secretary of the Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

Collector to transmit monthly to Secretary of the Treasury, statement of collections; pay over quarterly, &c.

Proviso.

SEC. 41. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in the lists delivered to him by the principal assessors, respectively, or transmitted to him by other collectors; and shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also for the taxes of such persons as may have absconded, or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, according to the provisions of this act, to have been collected: *Provided*, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the tax could have been recovered; and each collector, designated in each State, as aforesaid, by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land which, after being offered by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United States.

To be charged with amount of taxes receipted for by him.  
To be credited with what.

Proviso.

SEC. 42. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector; and for want of goods, chattels, or effects aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison, as aforesaid, or if he abscond, and goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the

Delinquent collectors.

Personal property to be seized and sold.

Arrest.



Sums due from collector to be a lien on his lands, and those of his sureties.

Real estate may be sold.

Title under tax deed.

Balance, if any, after, &c.

Penalty on collector and deputy for extortion, &c.

Accounts, how to be kept at Treasury Department, of moneys received.

To be reported to Congress.

Assessors to make out lists of transfers and changes of real estate.

Duty of collectors.

said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector. And the amount of the sums due from any collector, as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid. And all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

SEC. 43. *And be it further enacted*, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under color of this act, or shall demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding two thousand dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

SEC. 44. *And be it further enacted*, That separate accounts shall be kept at the Treasury of all moneys received from the direct tax, and from the internal duties, or income tax, in each of the respective States, Territories, and District of Columbia, and collection districts; and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors, and assistant assessors, and to the other officers employed in each of the respective States, Territories, and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

SEC. 45. *And be it further enacted*, That the assessors, respectively, shall, yearly and in every year, after the expiration of one year from the second Tuesday of February next, inquire and ascertain, in the manner by the fourteenth section of this act provided, what transfers and changes of property in lands, lots of ground, buildings, and dwelling-houses have been made and effected in their respective districts, subsequent to the next preceding valuation, assessment, and apportionment of the direct tax by this act laid; and within twenty days thereafter they shall make out three lists of such transfers and changes, and transmit one list to the Secretary of the Treasury, another list to the commissioner of taxes, and the third shall be delivered to the collector of the collection district. And it shall yearly, and every year, after the said year one thousand eight hundred and sixty-two, be the duty of the Secretary of the Treasury to notify the collectors of the several collection districts the day on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax lists to them delivered by the said assessors, as afore-

said, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury, to conform to the transfers and changes aforesaid, ascertained by the assessors aforesaid; and the said collectors shall, annually, in all respects, proceed in and conclude the collection of the said district tax in the same manner and within the time hereinbefore provided and prescribed.

SEC. 46. *And be it further enacted*, That in case any State, Territory, or the District of Columbia, after notice given of its intention to assume and pay, or to levy, collect, and pay said direct tax herein provided for and apportioned to said State, Territory, or District, shall, in any year after the taking effect of this act, fail to pay the amount of said direct tax or any part thereof, as provided in this act, in such cases it shall be lawful for the Secretary of the Treasury of the United States to appoint United States' assessors, assistant assessors, and collectors, as in this act provided, whose duty it shall be to proceed forthwith, under such regulations as the said Secretary of the Treasury shall prescribe, to collect all or any part of said direct tax the same as though said State, Territory, or District had not given notice, nor assumed to levy, collect, and pay said taxes, or any part thereof.

Proceedings if any State fails to pay, &c., her quota of the tax.

SEC. 47. *And be it further enacted*, That any person who shall be convicted of wilfully taking a false oath or affirmation in any of the cases in which an oath or affirmation is required to be taken by this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Penalty for taking false oath or affirmation.

SEC. 48. *And be it further enacted*, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this into effect, a commission of four per centum upon the first hundred thousand dollars, one per centum upon the second one hundred thousand dollars, and one-half of one per centum upon all sums above two hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: *Provided*, That in no case shall such commissions exceed the sum of four thousand dollars for a principal officer and two thousand dollars for an assistant. And there shall be further allowed to each collector their necessary and reasonable charges for stationery and blank books used in the performance of their official duties, which, after being duly examined and certified by the commissioner of taxes, shall be paid out of the Treasury.

Pay of collectors and deputies.

Commissions.

Proviso.

Allowance for stationery, blank books, &c.

SEC. 49. *And be it further enacted*, That, from and after the first day of January next, there shall be levied, collected, and paid, upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, if such annual income exceeds the sum of eight hundred dollars a tax of three per centum on the amount of such excess of such income above eight hundred dollars: *Provided*, That upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States, there shall be levied, collected, and paid a tax of one and one half per centum. Upon the income, rents, or dividends accruing upon any property, securities, or stocks owned in the United States by any citizen of the United States residing abroad, there shall be levied, collected, and paid a tax of five per centum, excepting that portion of said income derived from interest on treasury notes and other securities of the Government of the United States, which shall pay one and one half per centum. The

Income tax. [Repeated. 1862, ch. 119, § 89, S. L.]

Excess over \$800.

Proviso.

Of what date to be assessed.	tax herein provided shall be assessed upon the annual income of the persons hereinafter named for the year next preceding the time for assessing said tax, to wit, the year next preceding the first of January, eighteen hundred and sixty-two; and the said taxes, when so assessed and made public, shall become a lien on the property or other sources of said income for the amount of the same, with the interest and other expenses of collection until paid: <i>Provided</i> , That, in estimating said income, all national, state, or local taxes assessed upon the property, from which the income is derived, shall be first deducted.
Lien.	
Proviso. Income, how to be estimated.	
Mode of assessing and collecting income tax.	SEC. 50. <i>And be it further enacted</i> , That it shall be the duty of the President of the United States, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint one principal assessor and one principal collector in each of the States and Territories of the United States, and in the District of Columbia, to assess and collect the internal duties or income tax imposed by this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury. The said taxes to be assessed and collected under such regulations as the Secretary of the Treasury may prescribe. The said collectors, herein authorized to be appointed, shall give bonds, to the satisfaction of the Secretary of the Treasury, in such sums as he may prescribe, for the faithful performance of their respective duties. And the Secretary of the Treasury shall prescribe such reasonable compensation for the assessment and collection of said internal duties or income tax as may appear to him just and proper; not, however, to exceed in any case the sum of two thousand five hundred dollars per annum for the principal officers herein referred to, and twelve hundred dollars per annum for an assistant. The assistant collectors herein provided shall give bonds to the satisfaction of the principal collector for the faithful performance of their duties. The Secretary of the Treasury is further authorized to select and appoint one or more depositaries in each State for the deposit and safe-keeping of the moneys arising from the taxes herein imposed when collected, and the receipt of the proper officer of such depository to the collector for the moneys deposited by him shall be the proper voucher for such collector in the settlement of his account at the Treasury Department. And he is further authorized and empowered to make such officer or depository the disbursing agent of the Treasury for the payment of all interest due to the citizens of such State upon the treasury notes or other government securities issued by authority of law. And he shall also prescribe the forms of returns to be made to the department by all assessors and collectors appointed under the authority of this act. He shall also prescribe the form of oath or obligation to be taken by the several officers authorized or directed to be appointed and commissioned by the President under this act, before a competent magistrate duly authorized to administer oaths, and the form of the return to be made thereon to the Treasury Department.
Collector to give bond.	
Pay.	
Assistant collector's bond.	
Depositaries.	
Depositaries to be disbursing agents.	
Form of return.	
Form of oath.	
When income tax is payable.	SEC. 51. <i>And be it further enacted</i> , That the tax herein imposed by the forty-ninth section of this act shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-two, and all sums due and unpaid at that day shall draw interest thereafter at the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay after due notice said tax assessed against him, her, or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector charged with the duty of collecting such tax, and they are hereby authorized, to levy the same on the visible property of any such person, or so much thereof as may be sufficient to pay such
Proceedings to enforce payment.	
Levy.	

Mode of assessing and collecting income tax.  
[Repealed in part, 1862, ch. 119, § 89. Vol. 12, S. L., p. 473.]

When income tax is payable.  
[Repealed, 1862, ch. 119, § 89. Vol. 12, S. L., p. 473.]

tax, with the interest due thereon, and the expense incident to such levy and sale, first giving thirty days' public notice of the time and place of the sale thereof; and in case of the failure of any person or persons authorized to act as agent or agents for the collection of the rents or other income of any person residing abroad shall neglect or refuse to pay the tax assessed thereon (having had due notice) for more than thirty days after the thirtieth of June, eighteen hundred and sixty-two, the collector or his assistant, for the district where such property is located, or rents or income is payable, shall be and hereby is authorized to levy upon the property itself, and to sell the same, or so much thereof as may be necessary to pay the tax assessed, together with the interest and expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of sale. And in all cases of the sale of property herein authorized, the conveyance by the officer authorized to make the sale, duly executed, shall give a valid title to the purchaser, whether the property sold be real or personal. And the several collectors and assistants appointed under the authority of this act may, if they find no property to satisfy the taxes assessed upon any person by authority of the forty-ninth section of this act, and which such person neglects to pay as hereinbefore provided, shall have power, and it shall be their duty, to examine under oath the person assessed under this act, or any other person, and may sell at public auction, after ten days' notice, any stock, bonds, or choses in action, belonging to said person, or so much thereof as will pay such tax and the expense of such sale; and in case he refuses to testify, the said several collectors and assistants shall have power to arrest such person and commit him to prison, to be held in custody until the same shall be paid, with interest thereon, at the rate of six per centum per annum, from the time when the same was payable as aforesaid, and all fees and charges of such commitment and custody. And the place of custody shall in all cases be the same provided by law for the custody of persons committed for any cause by the authority of the United States, and the warrant of the collector, stating the cause of commitment, shall be sufficient authority to the proper officer for receiving and keeping such person in custody until the amount of said tax and interest, and all fees and the expense of such custody, shall have been fully paid and discharged; which fees and expenses shall be the same as are chargeable under the laws of the United States in other cases of commitment and custody. And it shall be the duty of such collector to pay the expenses of such custody, and the same, with his fees, shall be allowed on settlement of his accounts. And the person so committed shall have the same right to the discharge from such custody as may be allowed by the laws of the State or Territory, or the District of Columbia, where he is so held in custody, to persons committed under the laws of such State or Territory or District of Columbia, for the non-payment of taxes, and in the manner provided by such laws; or he may be discharged at any time by order of the Secretary of the Treasury.

Sale after notice.

Title under tax sale.

Examinations.

Sales of stocks, &c.

Penalty for refusing to testify.

Custody, place of.

Fees and expenses of.

Custody, discharge from.

Sec. 52. *And be it further enacted*, That should any of the people of any of the States or Territories of the United States, or the District of Columbia be in actual rebellion against the authority of the Government of the United States at the time this act goes into operation, so that the laws of the United States cannot be executed therein, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or District of Columbia, so soon as the authority of the United States therein is re-established, and to collect the sums which would have been due from the persons residing or holding

If any State is in rebellion, when this act goes into operation, act to be executed, when, &c.

property or stocks therein, with the interest due, at the rate of six per centum per annum thereon until paid in the manner and under the regulations prescribed in the foregoing *in the foregoing sections* of this act.

Each State may collect and pay its quota of the direct tax in its own way.

Proceedings in such case.

1862.  
Vol. 12, S. L., p. 384.

Deduction in such case of 15 per cent.

To what to apply.

No assessors to be appointed in such case.

State may pay its tax by releasing claim against the United States.

Vol. 12, S. L., p. 384.  
Provviso.

Duty of collectors to collect duties imposed by this act.

Fines and penalties, how recovered.

SEC. 53. *And be it further enacted*, That any State or Territory and the District of Columbia may lawfully assume, assess, collect, and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this act upon the State, Territory, or the District of Columbia, in its own way and manner, by and through its own officers, assessors, and collectors; that it shall be lawful to use for this purpose the last or any subsequent valuation, list, or appraisal made by State or Territorial authority for the purpose of State or Territorial taxation therein, next preceding the date when this act takes effect, to make any laws or regulations for these purposes, to fix or change the compensation to officers, assessors, and collectors; and any such State, Territory or District, which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the direct tax imposed by this act, shall be entitled, in lieu of the compensation, pay per diem and percentage herein prescribed and allowed to assessors, assistant assessors, and collectors of the United States, to a deduction of fifteen per centum on the quota of direct tax apportioned to such State, Territory or the District of Columbia levied and collected by said State, Territory and District of Columbia through its said officers: *Provided, however*, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and a deduction of ten per centum to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates, such year being regarded as commencing on the first day of April: *And provided further*, That whenever notice of the intention to make such payment by the State, or Territory and the District of Columbia shall have been given to the Secretary of the Treasury, in accordance with the foregoing provisions, no assessors, assistant assessors, or collectors, in any State, Territory, or District, so giving notice, shall be appointed, unless said State, Territory, or District shall be in default: *And provided further*, That the amount of direct tax, apportioned to any State, Territory, or the District of Columbia, shall be liable to be paid and satisfied, in whole or in part, by the release of such State, Territory, or District, duly executed, to the United States, of any liquidated and determined claim of such State, Territory, or District, of equal amount against the United States: *Provided*, That, in case of such release, such State, Territory, or District shall be allowed the same abatement of the amount of such tax as would be allowed in case of payment of the same in money.

SEC. 54. *And be it further enacted*, That it shall be the duty of the collectors aforesaid in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of such collector.

SEC. 55. *And be it further enacted*, That the amount of all debts due to the United States by any collector, under this act, whether secured by bond or otherwise, shall and are hereby declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he shall have given bond, from the time when suit shall be instituted for recovering the same; and, for want of goods and chattels and other personal effects of such collector or his sureties to satisfy any judgment which shall or may be recovered against them, respectively, such lands and real estate may be sold at public auction, after being advertised for at least three weeks in not less than three public papers within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties, respectively.

Debts due from collector to the United States to be a lien on his real estate and that of his sureties.

SEC. 56. *And be it further enacted*, That, for superintending the collection of the direct tax and internal duties or income tax laid by this act, an officer is hereby authorized in the Treasury Department, to be called "Commissioner of Taxes," who shall be charged, under the direction of the Secretary, with preparing all the forms necessary for the assessment and collection of the tax and duties aforesaid, with preparing, signing, and distributing all such licenses as are required, and with the general superintendence of all the officers employed in assessing and collecting said tax and duties; said commissioner shall be appointed by the President, upon the nomination of the Secretary of the Treasury, and he shall receive an annual salary of three thousand dollars. The Secretary of the Treasury may assign the necessary clerks to the office of said commissioner, whose aggregate salaries shall not exceed six thousand dollars per annum, and the amount required to pay the salaries of said commissioner and clerks is hereby appropriated.

Office of commissioner of taxes created.

Authority, duty, salary.

Clerks.

SEC. 57. *And be it further enacted*, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot, under existing laws, be discharged by a deputy, they may be devolved by him upon a deputy: *Provided*, Information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him: *And provided*, That the responsibility of the collector or his sureties to the United States shall not be thereby affected or impaired.

If a collector is sick, deputy may act, &c.

SEC. 58. *And be it further enacted*, That in case a collector shall die, resign, or be removed, the deputy of such collector longest in service at the time immediately preceding, who shall have been longest employed by him, may and shall, until a successor shall be appointed, discharge all the duties of said collector, and for whose conduct, in case of the death of the collector, his estate shall be responsible to the United States.

If collector dies, resigns, &c., who to act in his place.

Approved, August 5, 1861.

S. L., VOL. 12, CHAP. II.—*An act to increase the duties on tea, coffee, and sugar.* December 24, 1861.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: First. On all teas, twenty cents per pound. Second. On coffee of all kinds, five

Duties on—

Teas.  
Coffee.

Sugar. cents per pound. Third. On raw sugar, commonly called Muscovado or brown sugar, and on sugars not advanced above number twelve, Dutch standard, by claying, boiling, clarifying, or other process, and on sirup of sugar or of sugar cane, and concentrated molasses or concentrated melado, two cents and a half per pound, and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, three cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, five cents per pound; on sugars after being refined, when they are tintured, colored, or in any way adulterated, and on sugar candy, eight cents per pound; on molasses, six cents per gallon: *Provided*, That all sirups of sugar or of sugar cane, concentrated molasses or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar cane, concentrated molasses or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

See p. 182, this vol.

Proviso.

Approved, December 24, [1861.]

February 25, 1862. NOTE.—SEC. 5. *And be it further enacted*, That all duties on imported goods shall be paid in coin, or in notes payable on demand heretofore authorized to be issued and by law receivable in payment of public dues, and the coin so paid or in demand notes. shall be set apart as a special fund.

January 11, 1862. S. L., VOL. 12, P. 611.—*Joint resolution No. 2, explanatory of an act entitled "An act to increase the duties on tea, coffee, and sugar," approved twenty-fourth of December, eighteen hundred and sixty-one.*

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be and is hereby authorized and directed to permit goods warehoused at the date of the passage of "An act to increase the duties on tea, coffee, and sugar," approved December twenty-fourth, eighteen hundred and sixty-one, to be withdrawn on payment of the duties imposed by the act entitled "An act to provide an increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one; and to refund any excess of duties above those imposed by said last mentioned act, which may have been collected on such goods already withdrawn, any laws or parts of laws to the contrary notwithstanding.

Certain goods in warehouse to pay duties under former act.

1862, ch. 2, vol. 12, S. L., p. 203, this vol.

Ante, p. 182.

1861, ch. 45, vol. 12, S. L.

Ante, p. 182.

Excess of duties paid to be refunded.

Approved, January 11, 1862.

April 2, 1862. S. L., VOL. 12, CHAP. LI.—*An act in addition to an act to refund and remit the duties on arms imported by States, approved July ten, eighteen hundred and sixty-one.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the authority given to the Secretary of the Treasury to refund and remit the duties and imposts on all arms imported into the United States by or for the account of any State as provided in the act to which this is an addition, shall extend to arms for which orders or contracts were made prior to the first day of January, eighteen hundred and sixty-two: *Provided*, That said Secretary shall have satisfactory proofs exhibited to him that the said arms were actually purchased in a foreign country for account of a State, and that the price paid for the same by the State was only the first cost, and the usual and customary charges attending the purchase and importation of the same, exclusive of duty.

Duties on arms, &c., extension of time for remitting.

Proviso.

Approved, April 2, 1862.

S. L., VOL. 12, CHAP. CLXIII.—*An act increasing, temporarily, the duties on imports, and for other purposes.* July 14, 1862.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of August, anno Domini eighteen hundred and sixty-two, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:*

Duties and rates in lieu of former rates.

See pp. 160, 182, this vol.

On sirup of sugar, or of sugar cane, or concentrated molasses, or concentrated melado, two cents per pound;

Sirup of sugar, &c.

On all sugar not above number twelve, Dutch standard in color, two and one-half cents per pound;

Sugar.

On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three cents per pound;

On all sugar above number fifteen, not stove-dried, and not above number twenty Dutch standard in color, three and one-half cents per pound.

On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar above number twenty Dutch standard in color, four cents per pound: *Provided*, That the standards by which the color and grades of sugars are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary, by the Secretary of the Treasury, from time to time and in such manner as he may deem expedient;

Refined sugar.

On sugar candy, not colored, six cents per pound; on all other confectionery, made wholly or in part of sugar, and on sugars, after being refined, when tintured, colored, or in any way adulterated, ten cents per pound;

Sugar candy.

On molasses, six cents per gallon: *Provided*, That all sirups of sugar or sugar cane, concentrated molasses or concentrated melado, entered under the name of molasses or any other name than sirup of sugar, or of sugar cane, concentrated molasses, or concentrated meladol, shall be liable to forfeiture to the United States, and the same shall be forfeited;

Molasses.

On cigars of all kinds, valued at five dollars or less per thousand, thirty-five cents per pound; valued at over five dollars and not over ten dollars per thousand, sixty cents per pound; valued at over ten and not over twenty dollars per thousand, eighty cents per pound; valued at over twenty dollars per thousand, one dollar per pound; and in addition thereto on all cigars valued at over ten dollars per thousand, ten per centum ad valorem: *Provided*, That paper cigars, or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars;

Cigars.

On snuff, thirty-five cents per pound;

Snuff.

On tobacco, in leaf, unmanufactured and not stemmed, twenty-five cents per pound;

Tobacco.

On stemmed, and tobacco manufactured of all descriptions, not otherwise provided for, thirty-five cents per pound.

SEC. 2. *And be it further enacted, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law, on the articles hereinafter mentioned, and included in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:*

Duties in addition to former duties.

On brandy, for first proof, twenty-five cents per gallon;

Brandy.

On other spirits, manufactured or distilled from grain or other materials, for first proof, fifty cents per gallon;

Other spirits.



Cordials.	On cordials, and liqueurs of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, twenty-five cents per gallon;
Bay rum.	On bay rum, twenty-five cents per gallon;
Ale, porter, and beer.	On ale, porter, and beer, in bottles, or otherwise, five cents per gallon;
Spirituous liquors not otherwise enumerated.	On all spirituous liquors not otherwise enumerated, sixteen and two-thirds per centum ad valorem: <i>Provided</i> , That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and all other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof: <i>And provided, further</i> , That bottles containing wines subject to ad valorem duties shall be liable to and pay the same rate of duty as that fixed upon the wines therein contained.
Bottles to pay same duty as wine.	
Additional duties on.	SEC. 3. <i>And be it further enacted</i> , That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:
Bar iron.	On bar iron, rolled or hammered, comprising flats not less than one inch or more than seven inches wide, nor less than one-quarter of an inch or more than two inches thick; rounds not less than one-half an inch nor more than four inches in diameter; and squares not less than one-half an inch nor more than four inches square, not exceeding in value the sum of fifty dollars per ton, two dollars per ton; exceeding in value the sum of fifty dollars per ton, three dollars per ton. On bar iron, rolled or hammered, comprising flats less than one-quarter of an inch thick or more than seven inches wide; rounds less than one-half an inch or more than four inches in diameter, and squares less than one-half an inch or more than four inches square, five dollars per ton; On all iron imported in bars for railroads and inclined planes made to patterns and fitted to be laid down on such roads or planes without further manufacture, one dollar and fifty cents per ton;
Boiler iron, &c.	On boiler or other plate iron, five dollars per ton;
Iron wire.	On iron wire, drawn and finished, not more than one-fourth of an inch in diameter nor less than number sixteen; wire gauge, one dollar per one hundred pounds; over number sixteen and not over number twenty-five, wire gauge, one dollar and fifty cents per one hundred pounds; over or finer than number twenty-five, wire gauge, two dollars per one hundred pounds; <i>Provided</i> , That wire covered with cotton, silk, or other material, shall pay five cents per pound in addition to the foregoing rates;
Hollow ware.	On hollow-ware, glazed or tinned, one-half cent per pound;
Sad irons, &c.	On sadirons, tailor's and hatter's irons, stoves and stove plates, one-fourth of one cent per pound;
Band and hoop iron.	On band and hoop iron and slit rods, and all other descriptions of rolled or hammered iron, not otherwise provided for, five dollars per ton;
Cut nails, &c.	On cut nails and spikes, one-fourth of one cent per pound;
Iron cables.	On iron cables or cable chains, or parts thereof, seventy-five cents per one hundred pounds: <i>Provided</i> , That no chains made of wire or rods of a diameter less than one-half of one inch shall be considered a chain cable;
Anvils.	On anvils, one dollar per one hundred pounds;
Anchors.	On anchors, or parts thereof, fifty cents per one hundred pounds;
Wrought nails, &c.	On wrought board nails, spikes, rivets, bolts, bed-screws, and wrought hinges, one-fourth of one cent per pound;

On chains, trace chains, halter chains, and fence chains, made of wire or rods, not under one-fourth of one inch in diameter, one-fourth of one cent per pound; under one-fourth of one-inch in diameter and not under number nine, wire gauge, one-half of one cent per pound; under number nine, wire gauge, five per centum ad valorem;

On blacksmiths' hammers, and sledges, and axles, or parts thereof, one-half of one cent per pound;

On horseshoe nails, one cent per pound;

On steam, gas, and water tubes, and flues of wrought iron, one-fourth of one cent per pound;

On wrought iron railroad chairs, and wrought iron nuts and washers, ready punched, five dollars per ton;

On smooth or polished sheet iron, by whatever name designated, one-half cent per pound;

On sheet iron, common or black, not thinner than number twenty, wire gauge, three dollars per ton; thinner than number twenty, and not thinner than number twenty-five, wire gauge, four dollars per ton; thinner than number twenty-five, wire gauge, five dollars per ton;

On tin plates galvanized, galvanized iron, or iron coated with any metal by electric batteries, one-half cent per pound;

On locomotive tire, or parts thereof, one cent per pound;

On mill-irons, and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one-fourth of one cent per pound;

On screws, commonly called wood-screws, one cent and a half per pound;

On screws, washed or plated, and all other screws of iron, except wood-screws, five per centum ad valorem;

On all manufactures of iron, not otherwise provided for, five per centum ad valorem;

On cast iron, steam, gas, and water pipes, twenty-five cents per one hundred pounds; on all other castings of iron, not otherwise provided for, nor exempted from duty, five per centum ad valorem: *Provided*, That the following descriptions of iron, manufactures of iron, and manufactures of steel, shall not be subject to any additional duty or rates of duty under the provisions of this act, that is to say: iron in pigs; cast iron butts and hinges; old scrap iron; malleable iron, and malleable iron castings, not otherwise provided for; cut tacks, brads, and sprigs; cross-cut, mill, pit and drag saws;

On steel in ingots, bars, sheets, or wire, not less than one-fourth of an inch in diameter, valued at seven cents per pound or less, one-fourth of one cent per pound; valued at above seven cents per pound and not above eleven cents per pound, one-half cent per pound; valued above eleven cents per pound, and on steel-wire and steel in any form, not otherwise provided for, five per centum ad valorem;

On skates valued at twenty cents or less per pair, two cents per pair; when valued at over twenty cents per pair, five per centum ad valorem;

On iron squares, marked on one side, two cents and a half per pound; on all other squares made of iron or steel, five cents per pound;

On files, rasps, and floats, of all descriptions, two cents per pound, and in addition thereto, five per centum ad valorem;

On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, five per centum ad valorem: *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia sheet iron;

Chains, &c.

Hammers, sledges, axles, &c.

Horseshoe nails.

Steam, &c., tubes.

Wrought-iron railroad chairs.

Sheet iron.

Galvanized plates and iron.

Locomotive tire.

Mill-irons, locomotives, &c.

Wood screws.

Iron screws.

Manufactures of iron.

Cast-iron pipes and other castings of iron.

Certain iron exempt from additional duty.

Steel.

Skates.

Iron squares.

Files, &c.

Manufactures of steel.

No allowance for rust, &c.

Bituminous coal.	On bituminous coal, ten cents per ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, ten cents per ton of twenty-eight bushels, eighty pounds to the bushel;
Coke, &c.	On coke and culm of coal, five per centum ad valorem.
Additional duties on	SEC. 4. <i>And be it further enacted</i> , That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:
Copper rods, &c.	On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets and manufactures of copper, not otherwise provided for, five per centum ad valorem;
Zinc, spelter, &c.	On zinc, spelter, and teutenegue, unmanufactured, in blocks or pigs, twenty-five cents per one hundred pounds;
	On zinc, spelter, and teutenegue, in sheets, one-half of one per cent per pound;
Lead.	On lead, in pipes and shot, three-fourths of one cent per pound;
Brass.	On brass, in bars or pigs, and old brass, fit only to be remanufactured, five per centum ad valorem.
Duties in lieu of former duties on—	SEC. 5. <i>And be it further enacted</i> , That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:
Acids.	Acid, boracic, five cents per pound; citric, ten cents per pound; oxalic, four cents per pound; sulphuric, one cent per pound, tartaric, twenty cents per pound; gallic, fifty cents per pound; tannic, twenty-five cents per pound;
Alum.	Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, sixty cents per one hundred pounds;
Argols.	Argols, or crude tartar, six cents per pound; cream tartar, ten cents per pound;
Asphaltum.	Asphaltum, three cents per pound;
Balsams.	Balsam copaiva, twenty cents per pound; Peruvian, fifty cents per pound; tolu, thirty cents per pound;
Blanc fixe.	Blanc fixe, enamelled white, satin white, or any combination of barytes and acid, two cents and a half per pound;
Barytes.	Barytes and sulphate of barytes, five mills per pound;
Burning fluid.	Burning fluid, fifty cents per gallon;
Bitter apples.	Bitter apples, colocynth, or colocintida, ten cents per pound;
Borax.	Borax, crude, or tincal, five cents per pound; refined, ten cents per pound;
Borate of lime.	Borate of lime, five cents per pound;
Buchu leaves.	Buchu leaves, ten cents per pound;
Camphor.	Camphor, crude, thirty cents per pound; refined, forty cents per pound;
Cantharides.	Cantharides, fifty cents per pound;
Cloves.	Cloves, fifteen cents per pound; cassia, fifteen cents per pound; cassia buds, twenty cents per pound; cinnamon, twenty-five cents per pound;
Pepper.	Cayenne pepper, twelve cents per pound; ground, fifteen cents per pound; black pepper, twelve cents per pound; ground, fifteen cents per pound; white pepper, twelve cents per pound; ground, fifteen cents per pound;
Cocculus indicus.	Cocculus Indicus, ten cents per pound;
Cuttlefish bone.	Cuttle-fish bone, five cents per pound;
Cubebs.	Cubebs, ten cents per pound;

Dragon's blood, ten cents per pound;	Dragon's blood.
Emery, ore or rock, six dollars per ton; manufactured, ground, or pulverized, one cent per pound;	Emery.
Ergot, twenty cents per pound;	Ergot.
Epsom salts, one cent per pound; glauber salts, five mills per pound; Rochelle salts, fifteen cents per pound;	Epsom, &c., salts.
Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusil oil or of fruit, or imitations thereof, two dollars and fifty cents per pound;	Fruit ethers, &c.
French green, Paris green, mineral green, carmine lake, wood lake, dry carmine, Venetian red, vermilion, mineral blue, Prussian blue, chrome yellow, rose pink, extract of resin or analine colors, Dutch pink, and paint and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water colors, used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for, twenty-five per centum ad valorem;	French, &c., green.
Ginger root, five cents per pound; ginger ground, eight cents per pound;	Except white, &c., lead, &c.
Gold leaf, one dollar and fifty cents per package of five hundred leaves; on silver leaf, seventy-five cents per package of five hundred leaves;	Ginger.
Gum aloes, six cents per pound; benzoin, ten cents per pound; sandarac, ten cents per pound; shellac, ten cents per pound; mastic, fifty cents per pound; copal, kowrie, damar, and all gums used for like purposes, ten cents per pound;	Gold and silver leaf.
Honey, fifteen cents per gallon;	Gum aloes, &c.
Iodine, crude, fifty cents per pound; resublimed, seventy-five cents per pound;	Honey.
Ipecacuanha, or ipecac, fifty cents per pound;	Iodine.
Jalap, fifty cents per pound;	Ipecac.
Licorice root, one cent per pound; paste or juice, five cents per pound;	Jalap.
Litharge, two and one-fourth cents per pound;	Licorice.
Magnesia, carbonate, six cents per pound; calcined, twelve cents per pound;	Litharge.
Manna, twenty-five cents per pound;	Magnesia.
Nitrate of soda, one cent per pound;	Manna.
Morphine and its salts, two dollars per ounce; mace and nutmeg, thirty cents per pound;	Nitrate of soda.
Ochres and ochrey earths, not otherwise provided for, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;	Morphine.
Oils, fixed or expressed, croton, fifty cents per pound; almonds, ten cents per pound; bay or laurel, twenty cents per pound; castor, fifty cents per gallon; mace, fifty cents per pound; olive, not salad, twenty-five cents per gallon; salad, fifty cents per gallon; mustard, not salad, twenty-five cents per gallon; salad, fifty cents per gallon;	Ochres, &c.
Oils, essential or essence, anise, fifty cents per pound; almonds, one dollar and fifty cents per pound; amber, crude, ten cents per pound; rectified, twenty cents per pound; bay leaves, seventeen dollars and fifty cents per pound; bergamot, one dollar per pound; cajeput, twenty-five cents per pound; caraway, fifty cents per pound; cassia, one dollar per pound; cinnamon, two dollars per pound; cloves, one dollar per pound; citronella, fifty cents per pound; cognac or cœnanthic ether, two dollars per ounce; cubebs, one dollar per pound; fennel, fifty cents per pound; juniper, twenty-five cents per pound; lemons, fifty cents per pound; orange, fifty cents per pound; origanum, or red thyme, twenty-five cents per pound; roses, or otto, one dollar and fifty cents per ounce; thyme, white, thirty cents per pound;	Oils, fixed or expressed.
	Oils, essential or essence.

	valerian, one dollar and fifty cents per pound; all other essential oils, not otherwise provided for, fifty per centum ad valorem;
Opium.	Opium, two dollars per pound;
	Opium, prepared for smoking, eighty per centum ad valorem;
Paraffine.	Paraffine, ten cents per pound;
Paris white.	Paris white, when dry, sixty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;
Pimento.	Pimento, twelve cents per pound; when ground, fifteen cents per pound;
Potash.	Potash, bichromate, three cents per pound; hydriodate, iodate, iodide, and acetate, seventy-five cents per pound; prussiate, yellow, five cents per pound; prussiate, red, ten cents per pound; chlorate, six cents per pound;
Petroleum, &c.	Petroleum and coal illuminating oil, crude, ten cents per gallon; refined, or kerosene, produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances, used for like purposes, twenty cents per gallon;
Putty.	Putty, one dollar and fifty cents per one hundred pounds;
Quinine.	Quinine, sulphate of, and other salts of quinine, forty-five per centum ad valorem;
Rhubarb.	Rhubarb, fifty cents per pound;
Rose leaves.	Rose leaves, fifty cents per pound;
Rum essence or oil.	Rum essence or oil, and bay rum essence or oil, two dollars per ounce;
Saltpetre.	Saltpetre, or nitrate of potash, crude, two cents per pound; refined, three cents per pound;
Seeds.	Seeds, anise, five cents per pound; star anise, ten cents per pound; canary, one dollar per bushel of sixty pounds; caraway, three cents per pound; cardamom, fifty cents per pound; cummin, five cents per pound; coriander, three cents per pound; fennel, two cents per pound; fe[n]ugreek, two cents per pound; hemp, one-half cent per pound; mustard, brown, three cents per pound; white, three cents per pound; rape, one cent per pound; castor seeds or beans, thirty cents per bushel;
Sugar of lead.	Sugar of lead, four cents per pound;
Tartar emetic.	Tartar emetic, fifteen cents per pound;
Varnish.	Varnish, valued at one dollar and fifty cents or less per gallon, fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon, fifty cents per gallon, and twenty-five per centum ad valorem;
Vanilla beans.	Vanilla beans, three dollars per pound;
Verdigris.	Verdigris, six cents per pound;
Whiting.	Whiting, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;
Acetous, &c., acids, &c.	Acetous, benzoic, muriatic, and pyroligneous acids, cutch or catechu, orchil and cudbear, safflower and sumac, ten per centum ad valorem;
Arsenic, &c.	Arsenic in all forms, ammonia, and sulphate and carbonate of ammonia;
Medicinal barks, gums, &c., not otherwise provided for.	bark, cinchona, Peruvian, Lima, Calisaya, quilla, and all other medicinal barks, flowers, leaves, plants, roots, and seeds, not otherwise provided for; cobalt, and oxide of cobalt; gums, amber, Arabic, jedda, senegal, tragacanth, myrrh, and all other gums and gum resins not otherwise provided for; quassia wood; smalts; sarsaparilla; tapioca; tonqua beans and sponges, twenty per centum ad valorem; acetic acid, twenty-five per centum ad valorem;
Acetic acid.	Santonine and glycerine, thirty per centum ad valorem;
Santonine, &c.	On all pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines,
Pills, &c.	
Medicinal preparations.	

or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body, fifty per centum ad valorem;

On all essences, extracts, toilet waters, cosmetics, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth washes, dentrifices, tooth pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin, fifty per centum ad valorem.

Essences, cosmetics, perfumes.

SEC. 6. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of ten per centum ad valorem, that is to say:

Additional duties, &c., on

Antimony, crude;  
Assafœtida;  
Beeswax;  
Blacking of all descriptions;  
Building stone of all descriptions, not otherwise provided for;  
Calomel;  
Catsup;  
Civet, oil of;  
Cobalt ores;  
Extract of indigo; extract of madder; extract and decoctions of logwood, and other dyewoods;  
Flints, and flint, ground;  
Flocks, waste or shoddy;  
Furs, dressed, when not on the skin;  
Garancine;  
Ginger, preserved, or pickled;  
Green turtle;  
Grindstones, unwrought, or wrought or finished;  
Gutta-percha, unmanufactured;  
Isinglass or fish glue;  
Japanned ware of all kinds, not otherwise provided for;  
Lastings, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape and form, or cut in such manner as to be fit for shoes, slippers, boots, bootees, gaiters, and buttons exclusively, not combined with India-rubber;  
Mats of cocoa-nut;  
Matting, china, and other floor matting, and mats made of flags, jute, or grass;  
Manufactures of gutta-percha;  
Milk of India-rubber; medicinal preparations not otherwise provided for;  
Music, printed with lines, bound or unbound;  
Musical instruments of all kinds, and strings for musical instruments of whipgut or catgut, and all other strings of the same material;  
Nickel;  
Osier or willow, prepared for basket makers' use.  
Philosophical apparatus and instruments;  
Plaster of Paris, when ground;  
Quills;  
Strychnine;  
Staves for pipes, hogsheds, or other casks;  
Teeth, manufactured;  
Thread lace and insertings;

Antimony.  
Assafœtida.  
Beeswax.  
Blacking.  
Building stone.  
Calomel.  
Catsup.  
Civet.  
Cobalt ores.  
Extracts.

Flints.  
Flocks.  
Furs.  
Garancine.  
Ginger.  
Green turtle.  
Grindstones.  
Gutta-percha.  
Isinglass.  
Japanned ware.  
Lastings.

Mats.  
Matting.

Manufactures of gutta-percha.  
Milk of India rubber.

Music.  
Musical instruments.

Nickel.  
Osier.  
Philosophical instruments.  
Plaster of paris.  
Quills.  
Strychnine.  
Staves.  
Teeth.  
Thread lace.

Woolen listings.	Woolen listings.
Additional duties on	SEC. 7. <i>And be it further enacted</i> , That, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:
Chocolate, &c.	On chocolate and cocoa prepared, one cent per pound;
Copperas.	On copperas, green vitriol, or sulphate of iron, one-fourth cent per pound;
Linseed, &c.	On linseed, flax-seed, hemp-seed, and rape-seed oil, three cents per gallon;
Saleratus, &c.	On saleratus and bicarbonate of soda, one-half cent per pound.
Caustic soda.	On caustic soda, one-half cent per pound;
Salt.	On salt, in sacks, barrels, other packages, or in bulk, six cents per one hundred pounds;
Soap.	On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound; all other soap, five per centum ad valorem.
Spirits of turpentine.	On spirits of turpentine, five cents per gallon;
Starch.	On starch of all descriptions, one-half cent per pound;
White and red lead.	On white and red lead, dry or ground in oil, fifteen cents per one hundred pounds;
Oxide of zinc.	On oxide of zinc, dry or ground in oil, twenty-five cents per one hundred pounds;
Duties in lieu of former duties on.	SEC. 8. <i>And be it further enacted</i> , That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mention[ed], and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:
Anchovies.	On anchovies, preserved in salt, thirty per centum ad valorem;
Andirons.	On andirons, made of cast iron, one cent and one-fourth per pound;
Barley.	On barley, pearl or hulled, one cent per pound;
Bonnets, &c.	On bonnets, hats, and hoods, for men, women, and children, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of silk, hair, whalebone, or other material, not otherwise provided for, forty per centum ad valorem;
Braids, &c.	On braids, plaits, flats, laces, trimmings, sparterre, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for, thirty per centum ad valorem;
Books, &c.	On books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty per centum ad valorem;
Cotton and linen rags for paper to be free.	<i>Provided</i> , That all imported cotton and linen rags for the manufacture of paper shall be free of duty;
Bristles.	On bristles, ten cents per pound;
Candles, &c.	On candles and tapers, stearine and adamantine, five cents per pound; on spermaceti, paraffine, and wax candles and tapers, pure or mixed, eight cents per pound; on all other candles and tapers, two and one-half cents per pound;
Chicory.	On chicory root, two cents per pound; on chicory ground, burnt, or prepared, three cents per pound;
Acorn coffee, &c.	On acorn coffee and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or a substitute for coffee, and not otherwise provided for, three cents per pound;
Brandy coloring.	On coloring for brandy, fifty per centum ad valorem;

On cork wood, unmanufactured, thirty per centum ad valorem; on corks, fifty per centum ad valorem;	Cork wood.
On cotton, one-half cent per pound;	Cotton.
On feathers and downs for beds or bedding, of all descriptions, thirty per centum ad valorem;	Feathers, &c.
On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored, or manufactured, twenty per centum ad valorem; when dressed, colored, or manufactured, forty per centum ad valorem.	
On feathers and flowers, artificial and parts thereof, of whatever material composed, not otherwise provided for, forty per centum ad valorem;	
On fire-crackers, fifty cents per box of forty packs, not exceeding eighty to each pack; and in the same proportion for a greater number;	Fire-crackers.
On fruit, shade, lawn, and ornamental trees, shrubs, plants, and bulbous roots, and flower seeds, not otherwise provided for, thirty per centum ad valorem;	Fruit trees, roots, seeds, &c.
On gloves, made of skins or leather, forty per centum ad valorem;	Gloves.
On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, valued at less than twenty cents per pound, six cents per pound; valued at twenty cents or over per pound, six cents per pound and twenty per centum ad valorem in addition thereto;	Gunpowder.
On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, thirty per centum ad valorem;	Garden seeds.
On hides, raw, and skins of all kinds, whether dried, salted, or pickled, ten per centum ad valorem;	Hides.
On hollow-ware and vessels of cast iron, not otherwise provided for, one cent and one-fourth per pound;	Hollow-ware.
On hops, five cents per pound;	Hops.
On human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem; when cleaned or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, forty per centum ad valorem;	Human hair.
On lead ore, one dollar per one hundred pounds.	Lead ore.
On marble, white statuary, in block, rough, or squared, seventy-five cents per cubic foot; veined marble, and marble of all other descriptions, not otherwise provided for, in block, rough, or squared, forty per centum ad valorem;	Marble.
On manufactures of marble, marble slabs, marble paving tiles, and marble sawed, dressed, or polished, fifty per centum ad valorem;	Manufactures of marble.
On manufactures of bladders, thirty per centum ad valorem;	Bladders.
On manufactures of India-rubber and silk, or of India-rubber and silk and other materials, fifty per centum ad valorem;	India rubber and silk.
On mustard, ground, in bulk, twelve cents per pound; when enclosed in glass or tin, sixteen cents per pound;	Mustard.
On plates engraved, of steel, copper, wood, or any other material, twenty-five per centum ad valorem;	Plates engraved.
On plumbago or black lead, ten dollars per ton;	Plumbago.
On potatoes, twenty-five cents per bushel;	Potatoes.
On percussion caps, fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for, thirty per centum ad valorem;	Percussion caps, and fulminating powders.
On playing-cards, valued at twenty-five cents or less per pack, fifteen cents per pack; valued above twenty-five cents per pack, twenty-five cents per pack;	Playing cards.
On pens, metallic, ten cents per gross;	Metallic pens.
On pen-holder tips, metallic, ten cents per gross;	Pen-holder tips.
On pen-holders, complete, ten cents per dozen;	Pen-holders.



Lead pencils.	On lead pencils, one dollar per gross;
Rice.	On rice, cleaned, one cent and a half per pound; paddy, three quarters of one cent per pound; uncleaned rice, one cent per pound;
Sago, &c.	On sago and sago flour, one cent and a half per pound;
Sheathing copper and metal.	On sheathing copper, and sheathing metal or yellow metal not wholly of copper nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, three cents per pound;
Tin.	On tin in pigs, bars, or blocks, fifteen per centum ad valorem; On tin in plates or sheets, terne, and tagger tin, twenty-five per centum ad valorem; on oxide, muriatic, and salts of tin and tin foil, thirty per centum ad valorem.
Additional duties on.	SEC. 9. <i>And be it further enacted</i> , That, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:
Carpets and carpetings.	On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, five cents per square yard; on Brussels and tapestry Brussels carpets and carpeting, printed on the warp or otherwise, three cents per square yard; on all treble-ingrain and worsted chain Venetian carpets and carpetings, three cents per square yard; on hemp or jute carpeting, two cents per square yard; on all other kinds of carpets and carpeting, of wool, flax, or cotton, or parts of either or other material (except druggets, bockings, and felt carpets and carpetings), not otherwise provided for, five per centum ad valorem: <i>Provided</i> , That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting, shall pay the rate of duty herein imposed on carpets and carpeting of similar character; and all other mats, screens, hassocks, and rugs, five per centum ad valorem.
Mats, rugs, screens, &c.	
Woollens and manufactures of wool.	On woollen cloths, woollen shawls, and all manufactures of wool, of every description, made wholly or in part of wool, not otherwise provided for, a duty of six cents per pound, and, in addition thereto, five per centum ad valorem; On goods of like description, when valued at over one dollar per square yard, or weighing less than twelve ounces per square yard, a duty of six cents per pound, and, in addition thereto, ten per centum ad valorem;
Endless belts or felts.	On endless belts or felts for paper, and blanketing for printing machines, five per centum ad valorem;
Flannels.	On flannels, of all descriptions, five per centum ad valorem;
Hats of wool.	On hats of wool, ten per centum ad valorem;
Woollen, &c., yarn.	On woollen and worsted yarn, of all descriptions, five per centum ad valorem;
Clothing and wearing apparel.	On clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, six cents per pound, and, in addition thereto, five per centum ad valorem: <i>Provided</i> , That Balmoral skirts, or goods of like description, or used for like purposes, made wholly or in part of wool, shall be subjected to the same duties that are levied upon ready-made clothing;
Balmoral skirts, &c.	
Blankets.	On blankets of all kinds, made wholly or in part of wool, five per centum ad valorem;
Delaines, &c.	On all delaines, cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of worsted, wool, mohair, or goats' hair, and on all goods of similar description, not exceeding in value forty cents per square yard, two cents per square yard;

On bunting, worsted yarns, and on all other manufactures of worsted or of which worsted shall be a component material, not otherwise provided for, five per centum ad valorem;

Bunting, worsted yarns, &c.

On oil-cloth for floors, stamped, or printed, of all descriptions, five per centum ad valorem.

Oilcloth.

On coir floor matting and carpeting, five per centum ad valorem.

Coir floor matting, &c.

SEC. 10. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

Additional duties on.

First. On all manufactures of cotton, bleached or unbleached, and not colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one-fourth of one cent per square yard; on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, one-half cent per square yard; on goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three-fourths of one cent per square yard; on like goods, exceeding two hundred threads to the square inch, counting the warp and filling, one cent per square yard; on all goods embraced in the foregoing schedules (except jeans, denimes, drillings, bedtickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, not exceeding in value the sum of sixteen cents per square yard), if printed, painted, colored, or stained, they shall be considered to have been bleached goods, and there shall be levied, collected, and paid a duty of one cent per square yard, in addition to the rates of duty provided for bleached goods. *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid, a duty of five per centum ad valorem: *And provided, further*, That no cotton goods, having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Manufactures of cotton, not colored, printed, &c.

If colored, printed, &c.

Plain woven cotton goods not included, &c.

Second. On spool and other thread of cotton, ten per centum ad valorem.

Spool cotton.

Third. On shirts and drawers, wove or made on frames, composed wholly of cotton and cotton velvet, five per centum ad valorem.

Shirts and drawers.

Fourth. On all cotton jeans, denimes, drillings, bedtickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, not exceeding in value the sum of sixteen cents per square yard, two cents per square yard; and on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, five per centum ad valorem.

Cotton jeans, &c.

Fifth. On all brown or bleached linens, ducks, canvas paddings, cot-bottoms, burlaps, drills, coatings, brown hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp (or of which flax, jute, or hemp shall be the component material of chief value), five per centum ad valorem; on flax or linen threads, twine and packthread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, five per centum ad valorem.

Brown or bleached linens, &c.

Flax or linen threads.

SEC. 11. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this

Additional duties on

section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

Jute, Sisal grass, &c.	On jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, (except flax, tow of flax, Russia and manilla hemp, and codilla, or tow of hemp,) five dollars per ton;
Jute butts.	On jute butts, one dollar per ton;
Cordage.	On tarred cables, or cordage, one-fourth of one cent per pound; On untarred manilla cordage, one-fourth of one cent per pound; On all other untarred cordage, one-half cent per pound;
Hemp yarn.	On hemp yarn, one cent per pound;
Coir yarn.	On coir yarn, one-half cent per pound;
Seines.	On seines, one-half cent per pound;
Cotton bagging.	On cotton bagging, or other manufactures not otherwise provided for, suitable for the uses to which cotton bagging is applied whether composed in whole or in part of hemp, jute, or flax, or any other material valued at less than ten cents per square yard, three-fourths of one cent per pound; over ten cents per square yard, one cent per pound;
Sail duck.	On sail duck, five per centum ad valorem;
Russia, &c., sheetings.	On Russia and other sheetings, made of flax or hemp, brown and white, five per centum ad valorem; and
Other manufactures of hemp.	On all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, five per centum ad valorem.
Grass cloth.	On grass cloth, five per centum ad valorem;
Jute yarns.	On jute yarns, five per centum ad valorem;
Other manufactures of jute, &c.	On all other manufactures of jute or Sisal grass, not otherwise provided for, five per centum ad valorem: <i>Provided</i> , That all hemp, or preparations of hemp used for naval purposes by the government of the United States, shall be of American growth or manufacture: <i>Provided, further</i> , The same can be obtained of as good quality and at as low a price.
Hemp, &c., for naval purposes to be of American growth, if obtainable at same price, &c.	
Duties in lieu of duties, &c., on	SEC. 12. <i>And be it further enacted</i> , That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:
Earthen and stone ware.	On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, and stoneware above the capacity of ten gallons, twenty per centum ad valorem;
China and porcelain.	On China and porcelain ware, gilded, ornamented, or decorated in any manner, forty per centum ad valorem; On China and porcelain ware, plain white, and not decorated in any manner, and all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, thirty-five per centum ad valorem;
Slates, mantels, slabs, etc.	Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem;
Unwrought clay.	On unwrought clay, pipe clay, fire clay, and kaoline, five dollars per ton;
Fuller's earth.	On fuller's earth, three dollars per ton;
Chalk.	On white chalk, four dollars per ton; on red and French chalk, ten per centum ad valorem; on chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.
Glassware.	On all plain and mould and press glassware, not cut, engraved, or painted, thirty per cent ad valorem;

On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered or gilded, not including plate-glass silvered, or looking-glass plates, thirty-five per centum ad valorem;

On fluted, rolled, or rough plate-glass, not including crown, cylinder, broad, or common window glass, not exceeding ten by fifteen inches, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches, one cent per square foot; above that, and not exceeding twenty-four by thirty inches, one cent and a half per square foot; all above that, two cents per square foot: *Provided*, That all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed;

Rough plate glass.

Proviso.

On all cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches, five cents per square foot; above that, and not exceeding twenty-four by thirty inches, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty-five cents per square foot; all above that, fifty cents per square foot;

Polished plate glass, unsilvered.

On all cast polished plate-glass, silvered, or looking-glass plates exceeding ten by fifteen inches, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches, six cents per square foot; above that, and not exceeding twenty-four by thirty inches, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches, thirty-five cents per square foot; all above that, sixty cents per square foot: *Provided*, That no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass, of like description, not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames;

Polished plate glass, silvered.

Proviso.

On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, except crown, cylinder, and other window glass, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves, thirty-five per centum ad valorem.

Porcelain, Bohemian glass, &c.

Sec. 13. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of five per centum ad valorem, that is to say:

Additional duties on

Argentine, alabalta, or German silver, manufactured or unmanufactured;

Argentine, &c.

Articles embroidered with gold, silver, or other metal;

Articles embroidered or worn.

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

Britannia ware;

Britannia ware.

Baskets, and all other articles composed of grass, ozier, palm leaf, straw, whalebone, or willow, not otherwise provided for;

Baskets, &c.

Bracelets, braids, chains, curls, or ringlets composed of hair, or of which hair is a component material;

Bracelets, &c.

Braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber, not otherwise provided for;

Braces, &c.

Brooms and brushes of all kinds;

Brooms, &c.

Canes and sticks for walking, finished or unfinished;

Canes, &c.

Capers, pickles, and sauces of all kinds, not otherwise provided for;

Capers, pickles, &c.

Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material;

Caps, hats, &c.

	Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women and children, and not otherwise provided for;
Card cases, &c.	Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed;
Carriages, &c.	Carriages and parts of carriages;
Clocks.	Clocks and parts of clocks;
Clothing.	Clothing, ready made, and wearing apparel of whatever description, of whatever material composed, except wood, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer;
Coach, &c., furniture, saddlery, &c.	Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass plated, or covered, common tinned, burnished, or japanned, not otherwise provided for;
Combs.	Combs of all kinds;
Compositions of glass, &c.	Compositions of glass or paste, when set;
Preserved fruits.	Composition tops for tables, or other articles of furniture;
Cotton cords.	Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for;
Cotton laces, &c.	Cotton cords, gimps, and galloons;
	Cotton laces, cotton insertings, cotton trimming laces, and cotton braids, colored or uncolored;
Court-plaster.	Court-plaster;
Cutlery.	Cutlery of all kinds;
Dolls, &c.	Dolls and toys of all kinds;
Encaustic tiles.	Encaustic tiles;
Epaulets, &c.	Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal;
Fans and fire screens.	Fans and fire-screens of every description, of whatever material composed;
Umbrellas, &c., frames.	Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;
Furniture.	Furniture, cabinet and household;
Furs.	Furs, dressed;
Hair pencils.	Hair pencils;
Hat bodies.	Hat bodies of cotton or wool, or of which wool is the component material of chief value;
Hair cloth, &c.	Hair cloth, hair seatings, and all other manufactures of hair, not otherwise provided for;
Ink.	Ink, printers' ink, and ink powder;
Leather.	Japanned, patent or enamelled leather, or skins of all kinds;
Jet.	Jet and manufactures of jet, and imitations thereof;
Leather.	Leather, tanned, of all descriptions;
Maccaroni, &c.	Maccaroni, vermicelli, gelatine, jellies, and all similar preparations;
Manufactures of bone, paper,	Manufactures of bone, shell, horn, ivory or vegetable ivory;
	Manufactures of paper, or of which paper is a component material, not otherwise provided for;
bark of cork tree,	Manufactures of the bark of the cork tree, except corks;
gold, silver, &c.,	Manufactures, articles, vessels and wares, not otherwise provided for, of gold, silver, copper, brass, iron, steel, lead, pewter, tin, or other metal, or of which either of these metals or any other metal shall be the component material of chief value;
mixed materials not otherwise provided for;	Manufactures not otherwise provided for, composed of mixed materials, in part of cotton, silk, wool, or worsted, hemp, jute, or flax;
cotton, silk, &c., not otherwise provided for,	Manufactures of cotton, linen, silk, or worsted, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle or other process, not otherwise provided for;
cedar wood, &c.,	Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood;

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for;	leather,
Manufactures, articles, and wares, of papier mache;	papier-maché,
Manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for;	goats' hair or mohair,
Manufactures of wood, or of which wood is the chief component part, not otherwise provided for;	wood.
Morocco skins;	Morocco skins.
Muskets, rifles, and other fire-arms;	Muskets, &c.
Needles, sewing, darning, knitting, and all other descriptions;	Needles.
Oil-cloth of every description, of whatever material composed, not otherwise provided for;	Oilcloth.
Paper boxes, and all other fancy boxes;	Paper boxes.
Paper envelopes;	Envelopes.
Paper-hangings, and paper for screens or fire-boards; paper, anti-quarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, not otherwise provided for;	Paper hangings, &c. P. 228, this vol.
Pins, solid head or other;	Pins.
Plated and gilt ware of all kinds;	Plated and gilt ware.
Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;	Prepared meats, &c.
Ratans and reeds, manufactured or partially manufactured;	Ratans and reeds.
Roofing slates;	Roofing slates.
Scagliola tops for tables or other articles of furniture;	Scagliola tops, &c.
Sealing-wax;	Sealing wax.
Side arms of every description;	Side arms.
Silver-plated metal, in sheets or other form;	Silver-plated metal.
Stereotype plates;	Stereotype plates.
Still bottoms;	Still bottoms.
Twines and packthread, of whatever material composed, not otherwise provided for;	Twines.
Type metal;	Type metal.
Types, new;	Types.
Umbrellas, parasols, and sunshades;	Umbrellas.
Velvet, when printed or painted;	Velvet.
Wafers;	Wafers.
Water colors;	Water colors.
Watches and parts of watches, and watch materials, and unfinished parts of watches;	Watches, &c.
Webbing, composed of wool, cotton, flax, or any other materials, not otherwise provided for.	Webbing.

SEC. 14. *And be it further enacted*, That, from and after the day and year aforesaid, there shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of countries beyond the Cape of Good Hope, when imported from places this side of the Cape of Good Hope, a duty of ten per cent. ad valorem, and in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production.

SEC. 15. *And be it further enacted*, That upon all ships, vessels, or steamers, which, after the thirty-first day of December, eighteen hundred and sixty-two, shall be entered at any custom-house in the United States from any foreign port or place, or from any port or place in the United States, whether ships or vessels of the United States, or belonging wholly or in part to subjects of foreign powers, there shall be paid a tax or tonnage duty of ten cents per ton of the measurement of said vessel, in addition to any tonnage duty now imposed by law: *Provided*, That the said tax or tonnage duty shall not be collected more than once in each year on any ship, vessel, or steamer having a license to trade between different districts of the United States, or to carry on the bank, whale, or other fisheries,

Ten per cent additional duty on tea, and products of countries beyond the Cape of Good Hope, if imported, &c.  
1863, ch. 77, § 2, vol. 12, S. L.  
P. 228, this vol.

Additional tonnage duty on vessels after December 31, 1862.

Certain ships to pay tonnage duty only once a year.  
P. 228, of this vol.

This act not to impair rights, &c., under any treaty.

Suspension of part of act of 1856, ch. 164, S. L. Vol. 11, p. 119.

Guano.

P. 228, this vol.

Tare, how estimated.

After November 1, 1862, no goods to be admitted to entry, unless the invoice is verified by oath.

[Repealed, 1863, ch. 76, § 14. P. 228, of this vol., sec. 14.]

Oath to certify what,

by whom administered.

This act modifies and does not repeal act. 1823, ch. 21.

Vol. 3, p. 729, S. L. 1799, ch. 22, S. L. Vol. 1, p. 627, S. L. Fees of consul, &c.

whilst employed therein, or on any ship, vessel, or steamer, to or from any port or place in Mexico, the British provinces of North America, or any of the West India islands: *Provided, also*, That nothing in this act contained shall be deemed in anywise to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels: *Provided, further*, That so much of the act of August eighteen, eighteen hundred and fifty-six, entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," as prohibits the export thereof, is hereby suspended for one year from and after the passage of this act.

SEC. 16. *And be it further enacted*, That from and after the passage of this act, in estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, it shall be lawful for the collector, if he shall see fit, or for the collector and naval officer, if such officer there be, if they shall see fit, with the consent of the consignees, to estimate the said tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draft.

SEC. 17. *And be it further enacted*, That from and after the first day of November, eighteen hundred and sixty-two, no goods, wares, or merchandise subject to ad valorem or specific duty, whether belonging to a person or persons residing in the United States or otherwise, or whether acquired by the ordinary process of bargain and sale, or otherwise, shall be admitted to entry, unless the invoice of such goods, wares, or merchandise be verified by the oath of the owner or one of the owners, or in the absence of the owner, one of the party who is authorized by the owner to make the shipment and sign the invoice of the same, certifying that the invoice annexed contains a true and faithful account, if subject to ad valorem duty and obtained by purchase, of the actual cost thereof, and of all charges thereon, and that no discounts, bounties, or drawbacks are contained in the said invoice but such as have actually been allowed on the same; and when consigned or obtained in any manner other than by purchase, the actual market value thereof, and if subject to specific duty, of the actual quantity thereof; which said oath shall be administered by the consul or commercial agent of the United States in the district where the goods are manufactured, or from which they are sent; and if there be no consul or commercial agent of the United States in the said district, the verification hereby required shall be made by the consul or commercial agent of the United States at the nearest point, or at the port from which the goods are shipped, in which case the oath shall be administered by some public officer, duly authorized to administer oaths, and transmitted with a copy of the invoice to the consul or commercial agent for his authentication; and this act shall be construed only to modify, and not repeal, the act of March first, eighteen hundred and twenty-three, entitled "An act supplementary to, and to amend an act entitled 'An act to regulate the collection of duties on imports and tonnage,' passed second March, one thousand seven hundred and ninety-nine, and for other purposes," and the forms of the oaths therein set forth shall be modified accordingly. And there shall be paid to the said consul, vice-consul, or commercial agent, by the person or persons by or in behalf of whom the said invoices are presented and deposited one dollar for each and every invoice verified, which shall be accounted for by the

officers receiving the same, in such manner as is now required by the laws regulating the fees and salaries of consuls and commercial agents: *Provided*, That nothing herein contained shall be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteen hundred and fifty-four, any other consular certificate than is now required by law: *And provided, further*, That the provisions of this section shall not apply to invoices of goods, wares, and merchandise imported into the United States from beyond Cape Horn and the Cape of Good Hope, until the first day of April, one thousand eight hundred and sixty-three: *And provided, further*, That the provisions of this section shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States.

Reciprocity treaty with Great Britain.

Vol. 10, p. 1089, S. L.

Invoices of goods from beyond the Cape of Good Hope.

Proviso where there is no consul, &c.

SEC. 18. *And be it further enacted*, That, from and after the date aforesaid, it shall be the duty of consuls and commercial agents of the United States, having any knowledge or belief of any case or practice of any person or persons who obtain or should obtain verification of invoices as described in the preceding section, whereby the revenue of the United States is or may be defrauded, to report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury of the United States.

Consuls, &c., to report fraudulent practices.

SEC. 19. *And be it further enacted*, That from and after the passage of this act, the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports and for other purposes," approved March two, eighteen hundred and sixty-one, be, and the same is hereby, amended as follows, that is to say: First, in section twelve, before the word "eighteen," where it first occurs, strike out "less than;" second, in section twenty-three, after the words, "artists residing abroad," strike out, "provided the same be imported in good faith as objects of taste and not of merchandise," and insert, "provided the fact, as aforesaid, shall be certified by the artist, or by a consul of the United States;" and in the same section, before the word "orpiment," insert, "ores of gold and silver."

Amendments of act. 1861, ch. 68, §§ 12, 23, S. L. See p. 160 for act.

SEC. 20. *And be it further enacted*, That the sixth section of an act entitled "An act to extend the warehousing system by establishing private bonded warehouses, and for other purposes," be, and the same is hereby, amended so that the additional duty of one hundred per centum shall not apply to the invoice or appraised value of the merchandise withdrawn, but shall be so construed as to require for failure to transport and deliver within the time limited, a duty to be levied and collected of double the amount [to] which said goods, wares, and merchandise would be liable upon the original entry thereof.<sup>a</sup>

Amendment of act. 1854, ch. 30, § 6, vol. 10, S. L., p\*. 272.\* See note at foot of page.

SEC. 21. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores or bonded warehouse on the first day of August, eighteen hundred and sixty-two, may be withdrawn for consumption upon payment of the duties now imposed

Goods in public stores and on ship-board August 11, 1862, subject to what rates of duty.

<sup>a</sup> NOTE.—SEC. 6. *And be it further enacted*, That the Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of goods, wares, and merchandise, from a port in one collection district to a port in another collection district in the United States, as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver, within the time limited, any such bonded goods, wares and merchandise, to the collector at the designated port, an additional duty of one hundred per cent shall be levied and collected, which additional duty shall be secured by such bond, or said goods, wares, and merchandise may be seized and forfeited for such failure, and any steam or other vessel, or vehicle, transporting such bonded goods, wares, and merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture.—Vol. X, p. 272, S. L.

Regulations and penalties where goods are transferred from one warehouse to another.



Goods in public store to be withdrawn, or duties paid within one year of importation;

or may be transshipped within three years;

otherwise to be sold.

Goods on which duties are paid may remain in warehouse, &c.

Drugs, &c., may be exported.

1861, ch. 45, § 5, vol. 12, S. L. See p. 184, this vol.

1861, ch. 68, § 30, vol. 12, S. L., p. 160, this vol.

1861, ch. 45, § 4, vol. 12, S. L., p. 182, this vol.

Supplies for vessels of war of certain nations may be bought from warehouse duty free.

Repeal of inconsistent provisions. Existing laws to be in force.

thereon by law, provided the same shall be so withdrawn within three months from the date of original importation; but all goods, wares, and merchandise which shall remain in the public stores or bonded warehouse for more than three months from the date of original importation, if withdrawn for consumption, and all goods on shipboard on the first day of August, eighteen hundred and sixty-two, shall be subject to the duties prescribed by this act: *Provided*, That all goods which now are or may be deposited in public store or bonded warehouse after this act takes effect and goes into operation, must be withdrawn therefrom, or the duties thereon paid within one year from the date of original importation, but may be withdrawn by the owner for exportation to foreign countries, or may be transshipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port, as aforesaid, to be subject to the same rules and regulations as if originally imported there; any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the treasury: *Provided, further*, That merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of said merchandise, and if exported directly from said custody to a foreign country within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government: *And provided, further*, That all drugs, medicines, and chemical preparations, entered for exportation and deposited in warehouse or public store, may be exported by the owner or owners thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury: *And provided, further*, That the third or last proviso to the fifth section of an act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved the *sixth* [fifth] day of August, eighteen hundred and sixty-one, be, and the same is hereby, repealed; and no return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the government; but nothing herein contained shall be held to apply to or repeal section thirty of the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March second, eighteen hundred and sixty-one, or section four of an act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one.

SEC. 22. *And be it further enacted*, That the privilege of purchasing supplies from the public warehouses duty free, be extended under such regulations as the Secretary of the Treasury shall prescribe to the vessels-of-war of any nation in ports of the United States, which may reciprocate such privilege towards the vessels-of-war of the United States in its ports.

SEC. 23. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, for-

feiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in and reënacted by this act.

SEC. 24. *And be it further enacted*, That in the ninety-fifth section of the act entitled "An act to provide internal revenue to support the government and [to] pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper, made, signed, or issued prior to the first day of January, eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall for that cause be deemed invalid and of no effect: *Provided, however*, That no such instrument, document, or paper shall be admitted or used as evidence in any court until the same shall have been duly stamped, nor until the holder thereof shall have proved to the satisfaction of the court that he has paid to the collector or deputy collector of the district within which such court may be held the sum of five dollars, for the use of the United States.

SEC. 25. *And be it further enacted*, That no part of the act aforesaid, in relation to stamp duties, shall be held to take effect before the first day of September, eighteen hundred and sixty-two. And so much of said act as relates to the appointment of collectors and assessors shall be held to take effect on the twenty-first day of July, eighteen hundred and sixty-two, instead of from and after its approval by the President.

Approved, July 14, 1862.

Act of 1862, ch. 119, § 95 amended, vol. 12, S. L., p. 475.

[Repealed 1863, ch. 4, § 5, vol. 12, S. L., p. 633.] Instruments not to be invalid without stamp prior to January 1, 1863.

Must be stamped, etc., before they are used in evidence.

When parts of act 1862, ch. 119, vol. 12, S. L., take effect, pp. 434, 475.

CHAP. LXXVI.—*An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collections of claims in favor of the United States, and for other purposes.*

March 3, 1863.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the first day of July, eighteen hundred and sixty-three, all invoices of goods, wares, and merchandise imported from any foreign country into the United States shall be made in triplicate, and signed by the person or persons owning or shipping said goods, wares, or merchandise, if the same have actually been purchased, or by the manufacturer or owner thereof, if the same have been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner; and said invoices shall, at or before the shipment thereof, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by said purchaser, manufacturer, owner, or agent, setting forth that said invoice is in all respects true; that it contains (if the goods, wares, and merchandise mentioned therein are subject to ad valorem duty, and were obtained by purchase) a true and full statement of the time when and the place where the same were purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in said invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value thereof at the time and place when and where the same were procured or manufactured; and if subject to specific duty, the actual quantity thereof; and that no different invoice of the goods, wares or merchandise, mentioned in the invoice so produced has been or will be furnished to any one. If said goods, wares, or merchandise have been actually purchased, said declaration shall also contain a statement that the currency in which said invoice is made out is the currency which was actually paid for

Invoices of imports of foreign goods to be in triplicate after July 1, 1863.

How signed.

To be produced to consul.

Declaration indorsed thereon.

Consul, &c., to  
make certificate of  
each;

to whom to deliver  
the same.

Goods, &c., not to  
be admitted to en-  
try unless the in-  
voice conforms here-  
to.

Penalty for mak-  
ing, &c., an entry  
by false certificate  
or invoice, &c.

Proviso.

If triplicate is  
not received by col-  
lector before goods  
arrive they may be  
entered by owners  
giving bond.

Collector to noti-  
fy consul, &c.

Duty, when to  
be liquidated.

said goods, wares, or merchandise by the purchaser. And the person so producing said invoice shall at the same time declare to said consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of said goods, wares, or merchandise; whereupon the said consul, vice-consul, or commercial agent shall indorse upon each of said triplicates a certificate, under his hand and official seal, stating that said invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the goods, wares, or merchandise therein mentioned. And thereupon the said consul, vice-consul, or commercial agent shall deliver to the person producing the same one of said triplicates, to be used in making entry of said goods, wares, or merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of said goods, wares, or merchandise. And no goods, wares, or merchandise imported into the United States from any foreign place or country after said first day of July, eighteen hundred and sixty-three, shall be admitted to an entry unless the invoice presented shall in all respects conform to the requirements hereinbefore mentioned, and shall have thereon the certificate of the consul, vice-consul, or commercial agent hereinbefore specified, nor unless said invoice be verified at the time of making such entry by the oath or affirmation of the owner or consignee, or the authorized agent of the owner or consignee thereof, certifying that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, except as hereinafter provided, unless the triplicate transmitted by said consul, vice-consul, or commercial agent to the collector shall have been received by him. And if any such owner, consignee, or agent, of any goods, wares, or merchandise, shall knowingly make, or attempt to make an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which shall not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, said goods, wares, and merchandise, or their value, shall be forfeited and disposed of as other forfeitures for violation of the revenue laws: *Provided*, That where, from a change of the destination of any such goods, wares, or merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, as hereinbefore provided, or from other cause, the triplicate transmitted to the collector of the port to which such goods, wares, or merchandise were originally destined, shall not have been received at the port where the same actually arrive, and where it is desired to make entry thereof, said goods, wares, and merchandise may be admitted to an entry on the execution by the owner, consignee, or agent of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. And it shall be the duty of the collector of the port where such entry shall be made immediately to notify the consul, vice-consul, or commercial agent, to whom such invoice shall have been produced, to transmit to such collector a certified copy thereof; and it shall be the duty of such consul, vice-consul, or commercial agent to transmit the same accordingly without delay; and said duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received: *Provided*, That such liquidation shall not be delayed

longer than eighteen months from the time of making such entry: *And provided, further*, That when, from accident or other cause, it shall be impracticable for the person desiring to make entry of any goods, wares, or merchandise, to produce, at the time of making such entry, any invoice thereof as hereinbefore required it shall be lawful for the Secretary of the Treasury to authorize the entry of such goods, wares, or merchandise, upon such terms and in accordance with such general or special regulations as he may prescribe. And the Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under this act, as in other cases of forfeiture under the revenue laws: *And provided, further*, That the provisions of this act shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States; nor shall anything herein contained be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteen hundred and fifty-four, any other consular certificate than is now required by law. And this act shall be construed only to modify and not repeal the act of March first, eighteen hundred and twenty-three, entitled "An act supplementary to and to amend an act entitled 'An act to regulate the collection of duties on imports and tonnage,' passed March second, one thousand seven hundred and ninety-nine, and for other purposes;" and the form of oaths therein set forth shall be modified accordingly: *And provided, further*, That the provisions of this act shall not apply to invoices of goods, wares, or merchandise imported into any port of the United States from any place beyond Cape Horn or the Cape of Good Hope until the first day of January, eighteen hundred and sixty-four.

SEC. 2. *And be it further enacted*, That the solicitor of the treasury, under direction of the Secretary of the Treasury, shall take cognizance of all frauds or attempted frauds upon the revenue, and shall exercise a general supervision over the measures for their prevention and detection, and for the prosecution of persons charged with the commission thereof; and it shall be the duty of the collectors of the several collection districts of the United States to report to him all seizures of goods, wares, or merchandise made by them, as soon as practicable after the same are made, with written statements of the facts upon which such seizures are based. And for the purpose of enabling the solicitor of the treasury to perform the duties hereby enjoined upon him, the Secretary of the Treasury is hereby authorized to employ not more than three clerks, in addition to those now assigned to the office of the solicitor by law, for such time and at such rates of compensation as he may deem for the public interest, and prescribe the compensation to be allowed to such clerks, not exceeding the amount now allowed to clerks of like class; said compensation shall be paid in the same manner as other expenses of collecting the revenue.

SEC. 3. *And be it further enacted*, That if any person shall, by the exhibition of any false sample, or by means of any false representation or device, or by collusion with any officer of the revenue, or otherwise, knowingly effect, or aid in effecting, an entry of any goods, wares, or merchandise at less than the true weight or measure thereof, or upon a false classification thereof as to quality or value, or by the payment of less than the amount of duty legally due thereon, such person shall, upon conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, or both, at the discretion of the court.

SEC. 4. *And be it further enacted*, That if any officer of the revenue shall, by collusion with any importer or other person, or by means of any false weight or measure, or of any false classification as to quality or value of any goods, wares, or merchandise, or by any other means whatever, knowingly admit, or aid in admitting, to entry, any such

If possible to produce invoice, the Secretary of Treasury may authorize the entry upon terms.

Remission in cases of forfeiture.

This act not to apply to certain countries.

Vol. 10, S. L., p. 1089.

1823, ch. 21, vol. 3, S. L., p. 729.

1799, ch. 22, vol. 1, S. L., p. 627.

Solicitor of treasury to look after frauds, and attempted frauds, on the revenue.

Collectors to report seizures to solicitor.

Solicitor to have three additional clerks.

Their pay.

Penalty for making, &c., entry by false samples, or by collusion.

Penalty upon officers of the revenue for knowingly admitting to entry, by any means, goods, &c., for less than the legal duty.

Penalty on revenue officer for accepting any fee or gratuity.

goods, wares, or merchandise, upon the payment of less than the amount of duty legally due thereon, or shall knowingly accept, from any person engaged in the importation of goods, wares, or merchandise into the United States, or interested as principal, clerk, or agent in any such importation, or in the entry of any goods, wares, or merchandise, any fee, gratuity, or emolument whatsoever, such officer shall, on conviction thereof, be removed from office, and shall be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

Collectors may release goods seized upon payment of their value, if it does not exceed \$1,000.

SEC. 5. *And be it further enacted*, That the collectors of the several districts of the United States, in all cases of seizure of any goods, wares, or merchandise, for violation of the revenue laws, the appraised value of which, in the district wherein such seizure shall be made, shall not exceed one thousand dollars, be, and they are hereby, authorized, subject to the approval of the Secretary of the Treasury, to release such goods on payment of the appraised value thereof.

Offering presents, &c., to any officer of the revenue, how punished.

SEC. 6. *And be it further enacted*, That if any person who shall be engaged in the importation of goods, wares, or merchandise into the United States, or who shall be interested as principal, clerk, or agent, in the entry of any goods, wares, or merchandise, shall at any time make, or offer to make, to any officer of the revenue, any gratuity or present of any money or other thing of value, such person shall, on conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

In what cases district judge may authorize collector to search for and seize invoices, papers, &c.

SEC. 7. *And be it further enacted*, That whenever it shall be made to appear, by affidavit, to the satisfaction of the district judge of any district within the United States, that any fraud on the revenue has been at any time actually committed, or attempted, by any person or persons interested or in any way engaged in the importation or entry of merchandise at any port within the United States, said judge shall forthwith issue his warrant, directed to the collector of the port at which the merchandise in respect to which said alleged frauds have been committed or attempted has been imported or entered, directing said officer, or his duly authorized agents or assistants, to enter any place or premises where any invoices, books, or papers relating to such merchandise or fraud are deposited, and to take and carry the same away to be inspected; and any invoices, books, or papers so received or taken shall be retained by the officer receiving the same, for the use of the United States, so long as the retention thereof may be necessary, subject to the control and direction of the Solicitor of the Treasury.

Invoices, &c., seized may be retained.

Wilful concealment or destruction of invoices, &c., how punished.

SEC. 8. *And be it further enacted*, That if any person shall wilfully conceal or destroy any invoice, book, or paper relating to any merchandise liable to duty which has been or shall hereafter be imported into the United States from any foreign port or country, after an inspection thereof shall have been demanded by the collector of any collection district within the United States, or shall at any time conceal or destroy any such invoice, book, or paper, for the purpose of suppressing any evidence of fraud therein contained, such person shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by fine not exceeding five thousand dollars, or by imprisonment not exceeding two years, or both, at the discretion of the court.

Solicitor may rent unproductive lands, or sell them at public auction.

SEC. 9. *And be it further enacted*, That, for the purpose of realizing as much as may properly be done from unproductive lands, and other property of the United States acquired under judicial proceedings or otherwise in the collection of debts, the solicitor of the treasury be, and he is hereby, authorized, with the approval of the

Secretary of the Treasury, to rent, for a period not exceeding three years, or sell any such lands or other property at public sale, after advertising the time, place, and conditions of such sale, for three months preceding the same, in some newspaper published in the vicinity thereof, in such manner and upon such terms as may, in his judgment, be most advantageous to the public interests.

SEC. 10. *And be it further enacted*, That upon a report by a district attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that the same be compromised upon the terms so offered, and upon the recommendation of the solicitor of the treasury, the Secretary of the Treasury be, and he is hereby, authorized to compromise such claim accordingly.

Claims in favor of the United States may be compromised.

SEC. 11. *And be it further enacted*, That there shall be taxed and paid to district attorneys two per centum upon all moneys collected or realized in any suit or proceeding arising under the revenue laws conducted by them in which the United States is a party. The act in relation to costs, approved February twenty-sixth, one thousand eight hundred and fifty-three, shall not apply to such allowances, and the same shall be in lieu of all costs and fees in such suit or proceedings.

District attorneys to have 2 per cent upon collections under revenue laws, in full for costs and fees.

1853, ch. 80, vol. 10, S. L., p. 161.

SEC. 12. *And be it further enacted*, That in all suits or proceedings against collectors or other officers of the revenue for any act done by them, or for the recovery of any money exacted by or paid to such officer and by him paid into the treasury of the United States, in the performance of his official duty, in which any district or other attorney shall be directed to appear on behalf of such officer by the Secretary or Solicitor of the Treasury, or by any other proper officer of the government, such attorney shall be allowed such compensation for his services therein as shall be certified by the court in which such suit or proceedings shall be had, to be reasonable and proper, and approved by the Secretary of the Treasury; and where a recovery shall be had in any such suit or proceedings, and the court shall certify that there was probable cause for the act done by the collector or other officer, or that he acted under the directions of the Secretary of the Treasury or other proper officer of the government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the treasury.

Fees of district attorneys defending suits against collectors, &c., for official acts.

When execution not to issue against collectors, &c.

SEC. 13. *And be it further enacted*, That in all suits or proceedings against collectors, or other officers of the revenue, for any act done by them, or for the recovery of any money exacted by or paid to such officers, which shall have been paid into the treasury of the United States, it shall be the duty of the respective district attorneys within the district where such suit or proceedings shall be had, unless otherwise instructed by the Secretary of the Treasury, to appear on behalf of such officers. And it shall be the duty of the several district attorneys, on the first of October of each year, to make returns to the solicitor of the treasury of the number of proceedings and suits commenced, pending, and determined within his district during the fiscal year next preceding the date of such returns; which returns shall show the date when such proceedings or suits in each case commenced; and if for any reason the determination of such proceedings or suits shall have been delayed or continued beyond the usual or reasonable period, such reasons shall be set forth, together with a statement of the measures taken by the district attorneys to press such proceedings or suits to a close. And the returns hereby directed shall be embraced in a report by the solicitor to the Secretary of the Treasury, to

District attorneys to appear in suits against collectors, unless otherwise instructed.

To make returns annually to Solicitor.

Returns to show what.

To be transmitted to Congress.

be by him annually transmitted to Congress, with a statement of all moneys received by the solicitor, and by each district attorney under the provisions of this act.

Repeal of certain limitations upon time of commencing certain suits.  
1862, ch. 163, § 17, vol. 12, S. L., p. 220, this vol.  
1799, ch. 22, § 89, vol. 1, p. 695, S. L.  
1804, ch. 40, § 3, vol. 2, S. L., p. 290.

SEC. 14. *And be it further enacted*, That the seventeenth section of the act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, and so much of the eighty-ninth section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, and so much of the third section of the act entitled "An act in addition to the act for the punishment of certain crimes against the United States," approved March twenty-sixth, eighteen hundred and four, as impose any limitation upon the commencement of any action or proceeding for the recovery of any fine, penalty, or forfeiture incurred by reason of the violation of any law of the United States relating to the importation or entry of goods, wares, or merchandise, are hereby repealed.

Approved, March 3, 1863.

March 3, 1863.

S. L., VOL. 12, CHAP. LXXVII.—*An act to modify existing laws imposing duties on imports, and for other purposes.*

Certain goods, &c., in bond may be entered, &c., prior to June 1, 1863, at rates of act of 1862, ch. 163, S. L. See p. 220, this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That all goods, wares, and merchandise now in public stores or bonded warehouses, on which duties are unpaid, having been in bond more than one year and less than three years, when the act entitled "An act increasing temporarily, the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, went into effect, may be entered for consumption and the bonds cancelled, at any time before the first day of June next, on payment of duties at the rates prescribed by the act aforesaid, and all acts, and parts of acts, inconsistent with the provisions of this act are hereby repealed.

Duty on cotton and raw silk imported from places this side the Cape of Good Hope.  
1862, ch. 163, § 14, S. L. See p. 219, this vol.

SEC. 2. *And be it further enacted*, That section fourteen of an act entitled, "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, be, and the same hereby is, modified so as to allow cotton and raw silk as reeled from the cocoon, of the growth or produce of countries beyond the Cape of Good Hope, to be exempt from any additional duty when imported from places this side of the Cape of Good Hope, for two years from and after the passage of this act.

Prohibition of export of guano suspended.  
1856, ch. 164, vol. 11, p. 119, S. L. See p. 220, this vol.

SEC. 3. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States, who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said act for two years from and after July fourteenth, eighteen hundred and sixty-three.

Construction of act of 1862, ch. 163, § 15, S. L. See p. 220, this vol.

SEC. 4. *And be it further enacted*, That the proviso in section fifteen of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, shall be construed to include any ship, vessel, or steamer to or from any port or place south of Mexico down to and including Aspinwall and Panama.

Duty on printing paper.

SEC. 5. *And be it further enacted*, That in lieu of the duties now imposed by law there shall be levied and collected upon printing paper unsized, used for books and newspapers exclusively, twenty per centum ad valorem; upon seedlac and sticklac the same duties

Seedlac, &c.



now imposed upon gum shellac; upon polishing powders, of all descriptions, Frankfort black, and Berlin, Chinese, Fig and wash blue, twenty-five per centum ad valorem.

Polishing powders, &c.

SEC. 6. *And be it further enacted*, That from and after the passage of this act, the duty on petroleum and coal illuminating oil, crude and not refined, when imported from foreign countries in a crude state, shall be twenty per centum ad valorem, and no more.

Petroleum and coal illuminating oil.

SEC. 7. *And be it further enacted*, That from and after the passage of this act, there shall be allowed a drawback on foreign saltpeter, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawbacks respectively.

Drawback on foreign saltpeter manufactured into gunpowder and exported. See p. 208, this vol., sec. 5.

Ten per cent to be retained.

Approved, March 3, 1863.

S. L., VOL. 14, pp. 655, 656.—*A proclamation by the President of the United States of America. Convention between the United States and the Empire of Japan; Concluded at Yedo January 28, 1864; Proclaimed April 9, 1866.*

January 28, 1864.

Whereas a Convention between the United States of America and the Empire of Japan, for the reduction of import duties, was concluded and signed by their respective plenipotentiaries, at Yedo, on the twenty-eighth day of January, eighteen hundred and sixty-four, which Convention being in the English, Japanese, and Dutch languages, is word for word as follows:—

Preamble.

#### CONVENTION.

For the purpose of encouraging and facilitating the commerce of the citizens of the United States in Japan; and after due deliberation, his excellency Robert H. Pruyn, minister resident of the United States in Japan, and his excellency Sibata Sadataro, governor for foreign affairs, both having full powers from their respective governments, have agreed on the following articles, viz:—

Contracting parties.

ARTICLE I. The following articles, used in the preparation and packing of teas, shall be free of duty:

Articles free of duty.

Sheet lead, solder, matting, ratan, oil for painting, indigo, gypsum, firing pans, and baskets.

ARTICLE II. The following articles shall be admitted at the reduced duty of five per cent:

At reduced duty of 5 per cent.

Machines and machinery; drugs and medicines. (Note.—The prohibition of the importation of opium according to the existing treaty remains in full force.) Iron, in pigs or bars; sheet iron and iron wire; tin plates; white sugar, in loaves or crushed; glass and glassware; clocks, watches, and watch-chains; wines, malted and spiritous liquors.

ARTICLE III. The citizens of the United States importing or exporting goods shall always pay the duty fixed thereon, whether such goods are intended for their own use or not.

Those importing and exporting to pay the duty.

ARTICLE IV. This Convention having been agreed upon a year ago, and its signature delayed through unavoidable circumstances, it is hereby agreed that the same shall go into effect at Kanagawa on the 8th of February next, corresponding to the first day of the first month of the fourth Japanese year of Bunkin Ne, and at Nagasaki and Hakodate on the 9th day of March next, corresponding to the first day of the second month of the fourth Japanese year of Bunkin Ne.

When this convention takes effect.



**Execution.**

Done in quadruplicate, each copy being written in the English, Japanese, and Dutch languages, all the versions having the same meaning, but the Dutch version shall be considered as the original.

In witness whereof, the above-named plenipotentiaries have hereunto set their hands and seals, at the city of Yedo, the twenty-eighth day of January of the year of our Lord one thousand eight hundred and sixty-four, and of the Independence of the United States the eighty-eighth, corresponding to the twentieth day of the twelfth month of the third year of Bunkin Ne of the Japanese era.

[SEAL.]

ROBERT H. PRUYN.

**Ratification proclaimed.**

And whereas the said Convention has been duly ratified on both parts:

Now, therefore, be it known that I, ANDREW JOHNSON, President of the United States of America, have caused the said Convention to be made public, to the end that the same and every clause and article thereof may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

[L. s.] Done at the city of Washington, this ninth day of April, in the year of our Lord one thousand eight hundred and sixty-six, and of the Independence of the United States of America the ninetieth.

ANDREW JOHNSON.

By the President:

WILLIAM H. SEWARD, *Secretary of State*.

April 29, 1864.

S. L., VOL. 13, p. 405 [No. 27.]—*Joint Resolution to increase temporarily the Duties on Imports.*

1865, ch. 171, § 20, vol. 13.  
See act below.

Duties on imports temporarily increased.  
Continued in force by joint res. No. 49 till July 1, 1864.  
S. L., vol. 13, p. 411.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That until the end of sixty days from the passage of this resolution, fifty per cent. of the rates of duties and imposts now now imposed by law on all goods, wares, merchandise, and articles imported, shall be added to the present duties and imposts now charged on the importation of such articles: *Provided,* That printing paper unsized, used for books and newspapers exclusively, shall be exempt from the operation of this resolution.

Approved, April 29, 1864.

June 30, 1864.

S. L., VOL. 13, CHAP. CLXXI.—*An act to increase duties on imports, and for other purposes.*

Duties on imports in lieu of former duties.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the first day of July, Anno Domini eighteen hundred and sixty-four, in lieu of the duties heretofore imposed by law on the articles herein-after mentioned, there shall be levied, collected, and paid, on goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Teas.

First. On teas of all kinds, twenty-five cents per pound.

Sugar.

Second. On all sugar not above number twelve, Dutch standard in color, three cents per pound.

On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three cents and a half per pound.

On all sugar above number fifteen, not stove-dried, and not above number twenty, Dutch standard in color, four cents per pound.

On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar above number twenty, Dutch standard in color, five cents per pound: *Provided*, That the standard by which the color and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

Standard of sugars.

On sugar-candy, not colored, ten cents per pound. On all other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less, fifteen cents per pound. On all confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

Sugar-candy and confectionery.

Third. On molasses from sugar-cane, eight cents per gallon. On sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, two cents and a half per pound: *Provided*, That all sirups of sugar or sugar-cane, cane juice, concentrated molasses, or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar, or of sugar-cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

Molasses and sirups.

SEC. 2. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

First. On brandy, for first proof, two dollars and fifty cents per gallon.

Brandy.

On other spirits, manufactured or distilled from grain or other materials, for first proof, two dollars per gallon.

Spirits.

On cordials, and liqueurs of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages, not otherwise provided for, two dollars per gallon.

Cordials and liqueurs.

On bay rum, one dollar and fifty cents per gallon.

Bay rum.

On wines of all kinds, valued at not over fifty cents per gallon, twenty cents per gallon and twenty-five per centum ad valorem; valued at over fifty cents and not over one dollar per gallon, fifty cents per gallon and twenty-five per centum ad valorem; valued at over one dollar per gallon, one dollar per gallon and twenty-five per cent. ad valorem: *Provided*, That no champagne or sparkling wines, in bottles, shall pay a less rate of duty than six dollars per dozen bottles, each bottle containing not more than one quart and more than one pint, or six dollars per two dozen bottles, each bottle containing not more than one pint.

Wines.

Proviso.

On all spirituous liquors, not otherwise enumerated, one hundred per centum ad valorem: *Provided*, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem: *Provided, further*, That all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no

Spirituous liquors not otherwise enumerated.

See p. 250, this vol., sec. 2.

Lowest duty to be on first proof, &c. Proviso.

Proviso.	case less than one dollar per gallon: <i>And provided, further,</i> That brandies, or other spirituous liquors, may be imported in bottles when the package shall contain not less than one dozen; and all bottles shall pay a separate duty of two cents each, whether containing wines, brandies, or other spirituous liquors subject to duty as hereinbefore mentioned.
Ale, porter, and beer.	Second. On ale, porter, and beer, in bottles, thirty-five cents per gallon; otherwise than in bottles, twenty cents per gallon. Third. On cigars of all kinds, valued at fifteen dollars or less per thousand, seventy-five cents per pound and twenty per centum ad valorem; valued at over fifteen dollars and not over thirty dollars per thousand, one dollar and twenty-five cents per pound and thirty per centum ad valorem; valued at over thirty dollars and not over forty-five dollars per thousand, two dollars per pound and fifty per centum ad valorem; valued at over forty-five dollars per thousand, three dollars per pound and sixty per centum ad valorem: <i>Provided,</i> That paper cigars or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars.
Proviso.	
Snuff, &c.	On snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.
Tobacco.	On tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound.
See p. 250, this vol., sec. 3.	On tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for, fifty cents per pound.
	SEC. 3. <i>And be it further enacted,</i> That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—
Bar iron, &c.	On bar iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three eighths of an inch or more than two inches thick; rounds not less than three fourths of an inch nor more than two inches in diameter; and squares not less than three fourths of an inch nor more than two inches square, one cent per pound. On bar iron, rolled or hammered, comprising flats less than three eighths of an inch or more than two inches thick or less than one inch or more than six inches wide; rounds less than three fourths of an inch or more than two inches in diameter; and squares less than three fourths of an inch or more than two inches square, one cent and one half per pound: <i>Provided,</i> That all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: <i>And provided, further,</i> That none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem.
Proviso.	
Railroad iron, &c. Post, p. 250, this vol., sec. 2.	On all iron imported in bars for railroads and inclined planes, made to patterns and fitted to be laid down on such roads or planes without further manufacture, sixty cents per one hundred pounds. On boiler or other plate iron not less than three sixteenths of an inch in thickness, one cent and a half per pound. On iron wire, bright, coppered, or tinned, drawn and finished, not more than one fourth of an inch in diameter, not less than number sixteen, wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire gauge, three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem: <i>Provided,</i> That wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates. On smooth
Wire.	

or polished sheet-iron, by whatever name designated, three cents per pound. On sheet-iron, common or black, not thinner than number twenty, wire gauge, one cent and one fourth of one cent per pound; thinner than number twenty, and not thinner than number twenty-five, wire gauge, one cent and a half per pound; thinner than number twenty-five, wire gauge, one cent and three fourths of one cent per pound.

Sheet-iron.

On tin plates, and iron galvanized or coated with any metal by electric batteries, or otherwise, two cents and a half per pound.

Tin plates.

On all band, hoop, and scroll iron from one half to six inches in width, not thinner than one eighth of an inch, one and one fourth cent per pound.

Band, &c., iron.

On all band, hoop, and scroll iron from one half to six inches wide, under one eighth of an inch in thickness, and not thinner than number twenty, wire gauge, one and one half cent per pound.

On all band, hoop, and scroll iron thinner than number twenty, wire gauge, one and three fourths cent per pound.

On slit rods one cent and one half per pound, and on all other descriptions of rolled or hammered iron not otherwise provided for, one cent and one fourth per pound.

Slit rods.

On locomotive tire, or parts thereof, three cents per pound.

Locomotive tire.

On mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

Wrought iron.

On anvils and on iron cables, or cable chains, or parts thereof, two cents and a half per pound.

Anvils and cables.

On chains, trace chains, halter-chains, and fence-chains, made of wire or rods, not less than one fourth of one inch in diameter, two cents and a half per pound; less than one fourth of one inch in diameter, and not under number nine, wire gauge, three cents per pound; under number nine, wire gauge, thirty-five per centum ad valorem.

Chains, &c.

On anchors, or parts thereof, two cents and one-fourth per pound.

Anchors.

On blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two cents and a half per pound.

Hammers, &c.

On wrought-iron railroad chairs, and wrought-iron nuts and washers, ready-punched, two cents per pound.

Railroad chairs.

On bed-screws and wrought-iron hinges, two cents and a half per pound.

Screws, &c.

On wrought board-nails, spikes, rivets, and bolts, two and one half cents per pound.

Nails, spikes, tacks, &c.

On cut nails and spikes, one and a half cent per pound.

On horseshoe nails, five cents per pound.

On cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

On steam, gas, and water *tubs* [tubes] and flues, of wrought iron, two cents and a half per pound.

Steam and gas tubes. Post, p. 273, this vol.

On screws, commonly called wood screws, two inches or over in length, eight cents per pound; less than two inches in length, eleven cents per pound.

Wood screws.

On screws of any other metal than iron, and all other screws of iron, except wood screws, thirty-five per centum ad valorem.

On iron in pigs, nine dollars per ton.

Pig iron.

On vessels of cast-iron, not otherwise provided for, and on and-irons, sadirons, tailors' and hatters' irons, stoves and stove-plates, of cast iron, one and one half cent per pound.

Vessels of cast iron.

On cast-iron steam, gas, and water-pipe, one and one half cent per pound.

Steam, &c., pipe.

Hollow ware.	On cast-iron butts and hinges, two and a half cents per pound. On hollow ware, glazed or tinned, three and one half cents per pound.
Other manufactures of iron.	On all other castings of iron, not otherwise provided for, thirty per centum ad valorem. On all manufactures of iron, not otherwise provided for, thirty-five per centum ad valorem.
Scrap-iron. What to be deemed old iron.	On old scrap-iron, eight dollars per ton: <i>Provided</i> , That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured.
Steel.	On steel, in ingots, bars, coils, sheets, and steel wire, not less than one fourth of one inch in diameter, valued at seven cents per pound or less, two cents and one fourth per pound; valued at above seven cents and not above eleven cents per pound, three cents per pound; valued at above eleven cents per pound, three cents and a half per pound, and ten per centum ad valorem.
Steel wire.	On steel wire less than one fourth of an inch in diameter and not less than number sixteen, wire gauge, two and one half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire gauge, three cents per pound, and in addition thereto twenty per centum ad valorem.
Skates.	On steel in any form, not otherwise provided for, thirty per centum ad valorem. On skates costing twenty cents or less per pair, eight cents per pair; costing over twenty cents per pair, thirty-five per centum ad valorem.
Saws.	On cross-cut saws, ten cents per lineal foot. On mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot. On all hand-saws not over twenty-four inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.
Files, &c.	On all back-saws not over ten inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem. On files, file blanks, rasps, and floats of all descriptions, not exceeding ten inches in length, ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length, six cents per pound, and in addition thereto thirty per centum ad valorem.
Knives.	On pen-knives, jack-knives, and pocket-knives of all kinds, fifty per centum ad valorem.
Needles.	On needles for knitting or sewing-machines, one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.
Squares.	On iron squares marked on one side, three cents per pound, and in addition thereto thirty per centum ad valorem; on all other squares of iron or steel, six cents per pound, and thirty per centum ad valorem.
Manufactures of steel.	On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, forty-five per centum ad valorem: <i>Provided</i> , That all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.
Bituminous coal.	On bituminous coal, and shale, one dollar and twenty-five cents for a ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.
Coke, &c.	On coke and culm of coal, twenty-five per centum ad valorem.
Lead.	On lead, in pigs and bars, two cents per pound.

On old scrap-lead, fit only to be remanufactured, one cent and one half per pound.

On lead in sheets, pipes, or shot, two and three quarter cents per pound.

On pewter, when old and fit only to be remanufactured, two cents per pound.

Pewter.

On lead ore, one and a half cents per pound.

Lead ore.  
Copper.

On copper in pigs, bars, or ingots, two and a half cents per pound.

On sheathing-copper, in sheets forty-eight inches long and fourteen inches wide, weighing from fourteen to thirty-four ounces per square foot, three and a half cents per pound.

On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, thirty-five per centum ad valorem.

On zinc, spelter, or teutenegue, manufactured in blocks or pigs, one and a half cents per pound.

Zinc, &c.

On zinc, spelter, or teutenegue in sheets, two and one quarter cents per pound.

On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of ten per centum ad valorem.

Diamonds, &c.

SEC. 4. *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say: On all wool, unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, exclusive of charges in such ports, shall be twelve cents or less per pound, three cents per pound; exceeding twelve cents and not exceeding twenty-four cents per pound, six cents per pound; exceeding twenty-four cents per pound, and not exceeding thirty-two cents, ten cents per pound, and in addition thereto ten per centum ad valorem; exceeding thirty-two cents per pound, twelve cents per pound, and in addition thereto ten per centum ad valorem: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance, shall be subject to pay a duty of twelve cents per pound and ten per centum ad valorem, anything in this act to the contrary notwithstanding: *Provided, further*, That when wool of different qualities is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package, shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of ten cents per pound and ten per centum ad valorem; and when bales of different qualities are embraced in the same invoice at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided, further*, That wool which shall be imported scoured, shall pay, in lieu of the duties herein provided, three times the amount of such duties.

Wool, &c.

Proviso.

Proviso.

Proviso.

Second. On sheepskins, raw or manufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of twenty per centum ad valorem; and on flocks, waste, or shoddy, three cents per pound.

Sheepskins.

SEC. 5. *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid on the

importation of the articles hereinafter mentioned, the following duties, that is to say:—

Carpets and carpeting.

First. On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, seventy cents per square yard; valued at over one dollar and twenty-five cents per square yard, eighty cents per square yard:

Proviso.

*Provided*, That no carpeting, carpets, or rugs of the foregoing description shall pay a duty of less than fifty per centum ad valorem. On Brussels and tapestry Brussels carpets and carpetings, printed on the warp or otherwise, fifty cents per square yard. On all treble ingrain, three-ply, and worsted chain Venetian carpets and carpeting, forty cents per square yard. On yarn Venetian and two-ply ingrain carpets and carpeting, thirty-five cents per square yard. On hemp or jute carpeting, six and a half cents per square yard. On druggets, bockings, and felt carpets and carpeting, printed, colored, or otherwise, twenty-five cents per square yard. On carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not otherwise specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets and carpetings, shall be subject to the rate of duty herein imposed on carpets or carpetings of like character or description, and on all other mats, screens, hassocks and rugs, forty-five per centum ad valorem.

Proviso.

Woollen cloths and manufactures of wool.

Second. On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, twenty-four cents per pound, and in addition thereto forty per centum ad valorem. On goods of like description, when valued at over two dollars per square yard, a duty, in addition to the foregoing rates, of five per centum ad valorem: *Provided*, That goods of like description, composed of worsted, the hair of the alpaca, goat, or other like animals, and weighing over eight ounces to the square yard, shall be subject to pay the same duties and rates of duty herein provided for woollen cloths. On endless belts or felts for paper, and blanketing for printing-machines, twenty cents per pound, and in addition thereto thirty-five per centum ad valorem. On flannels, uncolored, valued at thirty cents or less per square yard, twenty-four cents per pound, and thirty per centum ad valorem; valued at above thirty cents per square yard, and on all flannels, colored, printed, or plaided, not otherwise provided for, and flannels composed in part of cotton, twenty-four cents per pound and thirty-five per centum ad valorem. On flannels composed in part of silk, fifty per centum ad valorem. On hats of wool, twenty-four [cents] per pound, and in addition thereto thirty-five per centum ad valorem. On woollen

Proviso.

Alpaca.

Belts, &c.

Flannels.

Hats.

Yarns.

Ready-made clothing.

and worsted yarn, valued at fifty cents and not over one dollar per pound, twenty cents per pound, and in addition thereto twenty-five per centum ad valorem; valued at over one dollar per pound, twenty-four cents per pound, and in addition thereto thirty per centum ad valorem. On woollen and worsted yarn, valued at less than fifty cents per pound, and not exceeding in fineness number fourteen, sixteen cents per pound, and in addition thereto twenty-five per centum ad valorem. On clothing, ready-made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except hosiery, twenty-four cents per pound, and in addition thereto forty per centum ad valorem. On blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, twelve cents per pound, and in addition thereto twenty per centum ad valorem; valued at above twenty-eight cents and not ex-

Blankets.

ceeding forty cents per pound, twenty-four cents per pound and twenty-five per centum ad valorem; valued above forty cents per pound, twenty-four cents per pound and thirty per centum ad valorem. On Balmorals, and goods of similar description, or used for like purposes, composed of wool, worsted, or any other material, twenty-four cents per pound, and in addition thereto thirty-five per centum ad valorem.

On women's and children's dress-goods, composed wholly or in part of wool, worsted, mohair, alpaca, or goats' hair, gray or uncolored, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and in addition thereto twenty-five per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto, thirty per centum ad valorem.

Women's, &c.,  
dress goods.

On all goods of the last-mentioned description, if stained, colored, or printed, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and thirty per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty-five per centum ad valorem.

On shirts, drawers, and hosiery of wool, or of which wool shall be a component material, not otherwise provided for, twenty cents per pound, and in addition thereto thirty per centum ad valorem.

Shirts, drawers,  
and hosiery.

On bunting and on all other manufactures of worsted, mohair, alpaca, or goats' hair, or of which worsted, mohair, alpaca, or goats' hair shall be a component material, not otherwise provided for, fifty per centum ad valorem.

Manufactures of  
worsted, &c.

On lastings, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India rubber, ten per centum ad valorem.

Lastings.  
See p. 263 of this  
vol.

On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, except silk oil-cloth, forty per centum ad valorem.

Oil-cloths.

SEC. 6. *And be it further enacted*, That on after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:—

First. On cotton, raw or unmanufactured, two cents per pound.

Cotton.  
Post, p. 249, for  
act.

Second. On all manufactures of cotton, (except jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description), not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto ten per centum ad valorem. On finer and lighter goods of like description, exceeding one hundred threads and not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and in addition thereto twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and in addition thereto twenty per centum ad valorem.

Manufactures of  
cotton.  
[Amended, post,  
pp. 249 and 250,  
this vol.]



Jeans, drillings, &c. Post, p. 250, this vol.	Third. On all cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and in addition thereto ten per centum ad valorem. On finer or lighter goods of like description, exceeding one hundred threads and not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and in addition thereto fifteen per centum ad valorem. On goods of like description exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and in addition thereto fifteen per centum ad valorem: <i>Provided</i> , That upon all plain woven cotton goods not included in the foregoing schedules, unbleached valued at over sixteen cents per square yard, bleached valued at over twenty cents per square yard, colored valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings unbleached valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected and paid a duty of thirty-five per centum ad valorem: <i>And provided, further</i> , That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.
Jeans, drillings, &c.	Fourth. On spool-thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and in addition thereto thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool, or fractional part thereof in excess of one hundred yards, six cents per dozen, and thirty per centum ad valorem.
Proviso.	On cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, thirty-five per centum ad valorem.
Proviso.	On cotton velvet, thirty-five per centum ad valorem.
Spool thread. Post, p. 250, this vol.	On cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for, thirty-five per centum ad valorem.
Shirts and drawers.	SEC. 7. <i>And be it further enacted</i> , That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—
Cotton velvet.	First. On brown and bleached linens, ducks, canvas, paddings, cotton bottoms, burlaps, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard, thirty-five per centum ad valorem; valued at above thirty cents per square yard, forty per centum ad valorem. On flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound, thirty per centum ad valorem. On flax or linen yarns valued at above twenty-four cents per pound, thirty-five per centum ad valorem. On flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be
Braids, &c.	
Linens, duck, &c., and manufactures of flax, &c.	

the component material of chief value, not otherwise provided for, forty per centum ad valorem.

Second. On tarred cables or cordage, three cents per pound. On untarred Manilla cordage, two and a half cents per pound. On all other untarred cordage, three and a half cents per pound. On hemp yarns, five cents per pound. On coir yarn, one and a half cent per pound. On seines, six and a half cents per pound..

Tarred cables or cordage.

Third. On gunny cloth, gunny bags, and cotton bagging, or other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, or other material, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound. On sail duck or canvas for sails, thirty per centum ad valorem. On Russia and other sheetings of flax or hemp, brown and white, thirty-five per centum ad valorem. On all other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem. On grass cloth, thirty per centum ad valorem. On jute yarns, twenty-five per centum ad valorem. On all other manufactures of jute or Sisal-grass, not otherwise provided for, thirty per centum ad valorem.

Gunny cloth, &c.

SEC. 8. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

On spun silk for filling in skeins or cops, twenty-five per centum ad valorem. On silk in the gum not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem. On floss silks, thirty-five per centum ad valorem. On sewing-silk in the gum or purified, forty per centum ad valorem. On all dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value, sixty per centum ad valorem. On silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, sixty per centum ad valorem.

Spun silk, &c.  
Post, p. 251, this vol.

On all manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

SEC. 9. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, twenty-five per centum ad valorem.

Earthen and stone ware.

On china, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner, fifty per centum ad valorem.

China, &c.

On china, porcelain, and Parian ware, plain white, and not decorated in any manner, forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, forty per centum ad valorem.

On slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem.

Slates, &c.

Clay, &amp;c.

On unwrought clay, pipe-clay, fire-clay, and kaoline, five dollars per ton.

On fuller's earth, three dollars per ton.

On white chalk and cliff-stone, ten dollars per ton. On red and French chalk, twenty per centum ad valorem. On chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.

On whiting and Paris-white, one cent per pound.

On whiting ground in oil, two cents per pound.

Glass.

On all plain and mould and press glass not cut, engraved, or painted, thirty-five per centum ad valorem.

On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass silvered, or looking-glass plates, forty per centum ad valorem.

Glass.

On all unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square, two cents [per] pound; above that and exceeding twenty-four by thirty inches square, two cents and a half per pound; all above that three cents per pound.

On cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty cents per square foot; all above that, forty cents per square foot.

On fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot: *Provided*, That all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

On all cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square *per* foot; above that and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

On all cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot: *Provided*, That no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for, forty per centum ad valorem.

SEC. 10. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rate of duty, that is to say:—

First. On annatto seed, extract of annatto, nitrate of barytes, carmined indigo, crude tica, extract of safflower, finishing powder, gold size and patent size, cobalt, oxide of cobalt, smalt, zaffre, and terra alba, twenty per centum ad valorem; on nickel, fifteen per centum ad valorem.

Annatto seed, &c.

Second. On albumen, asbestos, asphaltum, crocus colcottra, blue or Roman vitriol or sulphate of copper, bone or ivory drop black, murexide, ultramarine, Indian red, and Spanish brown, twenty-five per centum ad valorem.

Albumen, &c.

SEC. 11. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, and collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

On acetic acid, acetous or concentrated vinegar, or pyroligneous acid, exceeding the specific gravity of 1.040, eighty cents per pound; not exceeding the specific gravity of 1.040, known as number eight, twenty-five cents per pound.

Acids, &c.

On acetate or pyrolignite of ammonia, seventy cents per pound; of baryta, forty cents per pound; of iron, strontia, and zinc, fifty cents per pound; of lead, twenty cents per pound; of magnesia and soda, fifty cents per pound; of lime, twenty-five per centum ad valorem.

On aniline dyes, one dollar per pound and thirty-five per centum ad valorem.

On blanc fixe, enamelled white, satin white, lime white, and all combinations of barytes with acids or water, three cents per pound; on carmine lake, dry or liquid, thirty-five per centum ad valorem; on French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist, thirty per centum ad valorem.

On almonds, six cents per pound; shelled, ten cents per pound.

Almonds.

On articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part, forty per centum ad valorem.

Manufactures of gold or silver.

On antimony, crude, and regulus of antimony, ten per centum ad valorem.

Antimony.

On opium, two dollars and fifty cents per pound.

Opium.

On opium prepared for smoking, and the extract of opium, one hundred per centum ad valorem.

On morphine and its salts, two dollars and fifty cents per ounce.

Morphine.

On arrowroot, thirty per centum ad valorem.

Arrowroot, &c.

On brimstone, crude, six dollars per ton.

Drugs, &c.

On brimstone, in rolls, or refined, ten dollars per ton.

On castor beans or seeds per bushel of fifty pounds, sixty cents.

On chickory root, four cents per pound; ground, burnt, or prepared, five cents per pound.

On cassia, twenty cents per pound.

On cassia buds and ground cassia, twenty-five cents per pound.

On cinnamon, thirty cents per pound.

On chloroform, one dollar per pound.

On collodion and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid, one dollar per pound.

- On cologne water and other perfumery, of which alcohol forms the principal ingredient, three dollars per gallon, and fifty per cent. ad valorem.
- Cloves.** On cloves, twenty cents per pound; on clove stems, ten cents per pound.  
On fusel oil, or amylic alcohol, two dollars per gallon.  
On Hoffman's anodyne and spirits of nitric ether, fifty cents per pound.
- Bristles.** On bristles, fifteen cents per pound; on hogs' hair, one cent per pound; on Istle, or Tampico fibre, one cent per pound.  
On brushes of all kinds, forty per centum ad valorem.  
On honey, twenty cents per gallon.
- Lead.** On lead, white or red, and litharge, dry or ground in oil, three cents per pound.  
On percussion caps, forty per centum ad valorem.
- Lemons.** On lemons, oranges, pine-apples, plantains, cocoa-nuts, and fruits preserved in their own juice, and fruit juice, twenty-five per centum ad valorem.  
On licorice root, two cents per pound; on licorice paste or licorice in rolls, ten cents per pound.  
On nutmegs, fifty cents per pound.  
On mace, forty cents per pound.
- Oils.** On oils, croton, one dollar per pound; olive, in flasks or bottles, and salad, one dollar per gallon; castor, one dollar per gallon; cloves, two dollars per pound; cognac or cœnanthic ether, four dollars per ounce.  
On peanuts, or ground beans, one cent per pound; shelled, one and a half cents per pound.  
On filberts and walnuts, of all kinds, three cents per pound.
- Petroleum and illuminating oils.** On petroleum and coal illuminating oil, crude, ten cents per gallon.  
On illuminating oil, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock-oil, or other bituminous substances used for like purposes, thirty cents per gallon.
- Pepper.** On pimento, and black, white, and red or cayenne pepper, fifteen cents per pound; on ground pimento and pepper of all kinds, eighteen cents per pound.  
On spirits of turpentine, thirty cents per gallon.  
On sulphur, flour of, twenty dollars per ton and fifteen per cent. ad valorem.  
On tannin, and tannic acid, two dollars per pound; on gallic acid, one dollar and fifty cents per pound.  
On santonine, five dollars per pound.
- Salt.** On salt in sacks, barrels, and other packages, twenty-four cents per one hundred pounds. On salt in bulk, eighteen cents per one hundred pounds.  
On crude *saltpeter*, [saltpetre,] two and one half cents per pound.  
On strychnine and its salts, one dollar and one half per ounce.  
On tagger's iron, thirty per centum ad valorem.  
On vinegar, ten cents per gallon.  
On watches, gold or silver, twenty-five per centum ad valorem.  
On wood pencils, filled with lead or other materials, fifty cents per gross, and in addition thereto thirty per centum ad valorem.  
On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, fifty per centum ad valorem.  
On playing-cards, costing not over twenty-five cents per pack, twenty-five cents per pack; costing over twenty-five cents per pack, thirty-five cents per pack.

SEC. 12. *And be it further enacted*, That on and after the day and year aforesaid there shall be levied, collected, and paid a duty of <sup>Fifty per cent</sup> ~~ad valorem~~ <sup>duty on,</sup> ~~&c.~~ fifty per centum ad valorem on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:—

Anchovies and sardines, preserved in oil or otherwise.

Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for, beads and bead ornaments.

Billiard-chalk.

Ginger, preserved or pickled.

Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls.

Jellies of all kinds.

On kid or other leather gloves of all descriptions, for men's, women's or children's wear.

On wooden and other toys for children.

SEC. 13. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

On books, periodicals, pamphlets, blank books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty-five per centum ad valorem.

Books, &c.

On cork, bark or wood, unmanufactured, thirty per centum ad valorem.

On corks, and cork bark manufactured, fifty per centum ad valorem.

On hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem. Furs on the skin, undressed, ten per cent. ad valorem.

On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater number.

On gutta-percha, manufactured, forty per centum ad valorem.

On gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, a duty of six cents per pound, and in addition thereto twenty per centum ad valorem; valued above twenty cents per pound, a duty of ten cents per pound, and in addition thereto twenty per centum ad valorem.

Gunpowder.

On marble, white statuary, brocatella, sienna, and verdantique, in block, rough or squared, one dollar per cubic foot, and in addition thereto twenty-five per centum ad valorem. On veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared, fifty cents per cubic foot, and in addition thereto twenty per centum ad valorem.

Marble.  
Post, p. 251, this vol.

On mineral or medicinal waters, or waters from springs impregnated with minerals, for each bottle or jug containing not more than one quart, three cents, and in addition thereto twenty-five per centum ad valorem; containing more than one quart, three cents for each additional quart or fractional part thereof, and in addition thereto twenty-five per centum ad valorem.

Mineral waters.

On palm-leaf fans, one cent each.

On pipes, clay, common or white, thirty-five per centum ad valorem.

Pipes, &c.

On meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not herein otherwise provided for, one dol-

lar and fifty cents per gross, and in addition thereto seventy-five per centum ad valorem.

On pipe-cases, pipe-stems, tips, mouthpieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures, and all smoker's articles, seventy-five per centum ad valorem.

On pen-tips and pen-holders, or parts thereof, thirty-five per centum ad valorem.

On pens, metallic, ten cents per gross, and in addition thereto twenty-five per centum ad valorem.

Soap.

On soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soap, ten cents per pound, and in addition thereto twenty-five per centum ad valorem.

On all soap not otherwise provided for, one cent per pound, and in addition thereto thirty per centum ad valorem.

On starch, made of potatoes or corn, one cent per pound, and twenty per centum ad valorem.

On starch, made of rice, or any other material, three cents per pound, and twenty per centum ad valorem.

On rice, cleaned, two and a half cents per pound; on uncleaned, two cents per pound.

On paddy, one cent and a half per pound.

Decision of collector as to duty to be final, unless written objections are given in ten days.

SEC. 14. *And be it further enacted*, That on the entry of any vessel, or of any goods, wares, or merchandise, the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such goods, wares, or merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties levied on goods, wares, or merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond, as for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and such vessel, goods, wares, or merchandise, or costs and charges, shall be liable to duty accordingly, any act of Congress to the contrary notwithstanding, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal for any duties which shall have been paid before the date of such decision on such vessel, or on such goods, wares, or merchandise, or costs or charges, or within ninety days after the payment of duties paid after the decision of the secretary. And no suit shall be maintained in any court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless said decision of the secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.

Decision of collector to be final unless appeal is made to Secretary of Treasury within thirty days, and suit brought within ninety days after decision of Secretary.

Suit not to be maintained unless, &c.

Decision of collectors as to other matters to be final, unless, &c.

SEC. 15. *And be it further enacted*, That the decision of the respective collectors of customs as to all fees, charges, and exactions of whatever character, other than those mentioned in the next preceding section, claimed by them, or by any of the officers under them, in the performance of their official duty, shall be final and conclusive against all persons interested in such fees, charges, or exactions, unless the

like notice that an appeal will be taken from such decision to the Secretary of the Treasury shall be given within ten days from the making of such decision, and unless such appeal shall actually be taken within thirty days from the making of such decision; and the decision of the Secretary of the Treasury shall be final and conclusive upon the matter so appealed, unless suit shall be brought for the recovery of such fees, charges, or exactions, within the period as provided for in the next preceding section in regard to duties. And no suit shall be maintained in any court for the recovery of any such fees, costs, and charges, alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless such decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, nor more than five months in case of entry west of those mountains.

SEC. 16. *And be it further enacted*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, it shall be the duty of the Secretary of the Treasury to draw his warrant upon the treasurer in favor of the person or persons entitled to the overpayment, directing the said treasurer to refund the same out of any money in the treasury not otherwise appropriated.

Secretary of Treasury to refund money paid in excess of duties.

SEC. 17. *And be it further enacted*, That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which, on and after the day this act shall take effect, shall be imported in ships or vessels not of the United States: *Provided*, That this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported, on and after the day this act takes effect, in ships or vessels not of the United States, entitled, by treaty or any act or acts of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.

Discriminating duty of 10 per cent on goods imported in foreign vessels. Post, p. 509.

Proviso.

SEC. 18. *And be it further enacted*, That on and after the day and year this act shall take effect there shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except raw cotton,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production: *Provided*, That section three of the act approved August five, eighteen hundred and sixty-one, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," and section fourteen of the act approved July fourteen, eighteen hundred and sixty-two, entitled "An act increasing temporarily the rates of duties on imports, and for other purposes," be, and the same are hereby, repealed.

Ten per cent additional on goods grown east of Cape of Good Hope, imported, &c. Post, p. 251, this vol.

Repeal of act of 1861, ch. 45, § 3, vol. 12. See p. 182, this vol.; 1862, ch. 163, § 14, vol. 12. See p. 219, this vol.

SEC. 19. *And be it further enacted*, That all goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day, and so much of the act of August sixth, eighteen hundred and forty-six, or any other act, as requires the sale of fire-crackers, or prohibits their deposit in bonded warehouse, is hereby repealed.

Goods in store and bond subject to what duty.

1846, ch. 84, vol. 9, S. L. See p. 148, this vol.



Resolution of April 29 to take effect April 30. See p. 230 of this vol. for resolution.

Pub. Res. No. 27. Post, p. 230.

Certain machinery may be free of duty, &c.

Post, p. 252, sec. 11, this vol.

Repealing clause.

Laws for collection of duties, &c., to be in force.

Duties on goods not provided for by this act.

Importer, at entry of goods, may add to their invoice value.

[Repealed, post, p. 252, this vol.]

1799, ch. 22, § 36, vol. 1, p. 655, S. L.

Collector to ascertain dutiable value of goods.

Additional duty if value exceeds, &c.

Proviso.

Repeal of 1846, ch. 74, § 8. Vol. 9, p. 43, S. L. See p. 141, this vol.

1857, ch. 101, vol. 11, p. 199, S. L. See p. 159, this vol.

SEC. 20. *And be it further enacted*, That the joint resolution "to increase temporarily the duties on imports," approved April twenty-ninth, eighteen hundred and sixty-four, shall not be deemed to have taken effect until after the thirtieth day of April, eighteen hundred and sixty-four, and shall be and remain in force until and including the thirtieth day of June, eighteen hundred and sixty-four, and any duties which shall have been exacted and received, contrary to the provisions of this section, shall be refunded by the Secretary of the Treasury.

SEC. 21. *And be it further enacted*, That during the period of one year from the passage of this act, there may be imported into the United States, free of duty, any machinery designed for and adapted to the manufacture of woven fabrics from the fibre of flax or hemp, including all the preliminary processes requisite therefor; and that steam agricultural machinery and implements may be imported free from duty for one year from the passage of this act.

SEC. 22. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to and be in force for the collection of the duties imposed by this act for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and reenacted by this act: *And provided, further*, That the duties upon all goods, wares, and merchandise imported from foreign countries not provided for in this act shall be and remain as they were, according to existing laws prior to the twenty-ninth of April, eighteen hundred and sixty-four.

SEC. 23. *And be it further enacted*, That, on and after the day and year this act shall take effect, it shall be lawful for the owner, consignee, or agent of any goods, wares, or merchandise which shall have been actually purchased, or procured otherwise than by purchase, at the time when he shall produce his original invoice, or invoices, to the collector, and make and verify his written entry of his goods, wares, and merchandise, as provided by section thirty-six of the act of March two, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage," and not afterwards, to make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the true market-value of such goods, wares, and merchandise in the principal markets of the country whence they shall have been imported, and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported, or entered, to cause the dutiable value of such goods, wares, and merchandise to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws. And if the appraised value thereof shall exceed, by ten per centum, or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided*, That the duty shall not be assessed upon an amount less than the invoice or entered value, any law of congress to the contrary notwithstanding: *And provided, further*, That, on and after the day and year aforesaid, the eighth section of the act entitled "An act reducing the duty on imports, and for other purposes," approved July thirty, eighteen hundred and forty-six, and the act amendatory thereof, approved March three, eighteen hundred and fifty-seven, be, and the same are hereby, repealed.

SEC. 24. *And be it further enacted*, That in determining the valuation of goods imported into the United States from foreign countries, except as hereinbefore provided, upon which duties imposed by any existing laws are to be assessed, the actual value of such goods on shipboard at the last place of shipment to the United States shall be deemed the dutiable value. And such value shall be ascertained by adding to the value of such goods at the place of growth, production, or manufacture, the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States, the value of the sack, box, or covering of any kind, in which such goods are contained, commission at the usual rate, in no case less than two and one half per centum, brokerage, and all export duties, together with all costs and charges, paid or incurred for placing said goods on shipboard, and all other proper charges specified by law.

Actual value of goods on shipboard at last place of shipment to be dutiable value.

Value, how ascertained.  
[Repealed, post. See p. 252, this vol.]

SEC. 25. *And be it further enacted*, That so much of section twenty-three of the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, as exempts from duty all philosophical apparatus and instruments imported for the use of any society incorporated for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order of any college, academy, school, or seminary of learning in the United States, is hereby repealed. And the same shall be subject to a duty of fifteen per centum ad valorem.

Duty on philosophical apparatus, &c., for colleges.

Repeal of 1861, ch. 68, § 23. Vol. 12, p. 193, S. L. See p. 176, this vol.

SEC. 26. *And be it further enacted*, That when any cask, barrel, carboy, or other vessel of American manufacture, exported or sent out of the country, filled with the products of the United States, shall be returned to the United States empty, the same shall be admitted free of duty, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

Casks, &c., exported full and returned empty, to be free of duty.

SEC. 27. *And be it further enacted*, That on and after January first, eighteen hundred and sixty-five, the invoices of all goods, wares, and merchandise, imported into the United States, shall be made out in the weights or measures of the country or place from which the importations shall be made, and shall contain a true statement of the actual weights or measures of such goods, wares, and merchandise, without any respect to the weights or measures of the United States.

Invoices of imports, to be made out in what weights, measures, &c.

SEC. 28. *And be it further enacted*, That in all cases where officers of the customs, or other salaried officers of the United States, shall be, or shall have been, appointed by the Secretary of the Treasury, to carry into effect the licenses, rules, and regulations provided for by the fifth section of the act of the thirteenth of July, eighteen hundred and sixty-one, entitled "An act further to provide for the collection of duties on imports, and for other purposes," such officer of the United States shall be entitled to receive one thousand dollars per annum for his services, under the act aforesaid, in addition to his salary or compensation under any other law: *Provided*, That the aggregate compensation of any such officer shall not exceed the sum of five thousand dollars in any one year.

Officers of customs &c., appointed to carry into effect certain licenses, to have \$1,000 a year additional.

1861, ch. 3, § 5. Vol. 12, p. 257, S. L.

Proviso.

SEC. 29. *And be it further enacted*, That any baggage or personal effects arriving in the United States in transit to any foreign country, may be delivered by the parties having it in charge to the collector of customs, to be by him retained, without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

Personal effects, luggage.

Approved, June 30, 1864.

February 28, 1865.

1815, ch. 94.  
Vol. 3, p. 231.

S. L. VOL. 13, CHAP. LXVII.—*An act to revive certain provisions of the act entitled "An act further to provide for the collection of duties on imports and tonnage," approved March three, eighteen hundred and fifteen, and for other purposes.*

Beasts of burden, carriages, &c., carrying smuggled goods, how may be seized and confiscated.

1799, ch. 22, § 91.  
Vol. 3, p. 231.

Repeal.

Certain authority of collectors, &c., extended to inspectors of customs.

S. L., vol. 1, p. 677.

Persons interested in penalty may be witnesses.

Search of buildings near boundary line of the United States.

Forfeiture.

Penalty for such smuggling.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of the second section of the act entitled "An act further to provide for the collection of duties on imports and tonnage," approved March three, eighteen hundred and fifteen, to wit: "That it shall be lawful for any collector, naval officer, surveyor or inspector of the customs, as well in any adjoining district as that to which he belongs, to stop, search, and examine any carriage or vehicle of any kind whatsoever, and to stop any person travelling on foot or beast of burden on which he shall suspect there are goods, wares, or merchandise which are subject to duty, or which shall have been introduced into the United States in any manner contrary to law; and if such officer shall stop any goods, wares, or merchandise on any such carriage, vehicle, person traveling on foot or beast of burden, which he shall have probable cause to believe are subject to duty or have been unlawfully introduced into the United States, he shall seize and secure the same for trial," be, and the same is hereby, revived and reenacted; and every such beast of burden, carriage, or vehicle, together with the teams or other motive power, and all the appurtenances used in conveying such goods, wares, or merchandise, shall be subject to seizure and forfeiture in like manner as is by law now provided in regard to such goods, wares, and merchandise; and all fines, penalties, and forfeitures recovered under this act, or in consequence of such seizures, shall be disposed of as is provided in other cases by the ninety-first section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine; and the last proviso of said ninety-first section is hereby repealed.*

SEC. 2. *And be it further enacted, That the power and authority given to collectors, naval officers, and surveyors by the sixty-eighth section of the said last-mentioned act be, and the same are hereby, extended to inspectors of the customs; and any officer or other person entitled to or interested in a part or share of any fine, penalty, or forfeiture incurred under this or any other law of the United States, may be examined as a witness in any of the proceedings for the recovery of such fine, penalty, or forfeiture by either of the parties thereto, and such examination shall not deprive such witness of his or her share or interest in such fine, penalty, or forfeiture.*

SEC. 3. *And be it further enacted, That in case any store, warehouse, or other building shall be upon or near the boundary line between the United States and any foreign country, and there is reason to believe that dutiable goods are deposited or have been placed therein or carried through or into the same without payment of duties, and in violation of law, and the collector, deputy collector, naval officer, or surveyor of customs, shall make oath before any magistrate competent to administer the same, that he has reason to believe, and does believe, that such offense has been therein committed, such officer shall have the right to search such building and the premises belonging thereto; and if any such goods shall be found therein, the same, together with such building, shall be seized, forfeited, and disposed of according to law, and the said building shall be forthwith taken down or removed. And any person or persons who shall have received or deposited in such building, or carried through the same, any goods, as aforesaid, or shall have aided therein, in violation of law, shall, upon due conviction before any court of competent jurisdiction, be punished by fine not exceeding ten thousand dollars, or by imprisonment not exceeding two years, or by both such fine and imprisonment.*

SEC. 4. *And be it further enacted*, That the first section of the act of April second, eighteen hundred and forty-four, entitled "An act directing the disposition of certain unclaimed goods, wares, or merchandise, seized for being illegally imported into the United States," be so amended that in place of the word "one," wherever the same may be found in said section, the word "five" shall be inserted.

Approved, February 28, 1865.

Penalty for, increased.  
1844, ch. 8, § 1.  
Vol. 5, p. 653.

S. L., VOL. 13, CHAP. LXXX.—*An act amendatory of certain acts imposing duties upon foreign importations.*

March 3, 1865.

1864, ch. 171, § 6, vol. 13, S. L.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section six of an act entitled "An act to increase the duties on imports, and for other purposes," approved June thirty, eighteen hundred and sixty-four, be amended, so that paragraphs second, third, and fourth, of section six of said act, shall read of follows:

Ante, p. 237, this vol.

Amendments.

Second. On all manufactures of cotton (except jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

Manufactures of cotton.

Third. On all cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard; and, in addition thereto, ten per centum ad valorem. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard, bleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents

Cotton jeans, denims, &c.

Proviso.

Proviso.	per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: <i>And provided further</i> , That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.
Spool thread of cotton, &c.	Fourth. On spool thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem. On cotton thread or yarn when advanced beyond single yarn, by twisting two or more strands together, if not wound upon spools, four (4) cents per skein or hank of eight hundred and forty (840) yards, and thirty per cent. ad valorem.
Additional duty on brandy, rum, &c. See p. 231. sec. 2, this vol.	SEC. 2. <i>And be it further enacted</i> , That from and after the day when this act takes effect, in addition to the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say: On brandy, rum, gin, and whiskey, and on cordials, <i>liquors</i> , [liqueurs,] arrack, absynthe, and all other spirituous liquors and spirituous beverages, fifty cents per gallon, of first proof and less strength, and shall be increased in proportion for any greater strength <i>that</i> [than] the strength of first proof. On spun silk for filling in skins or cops, ten per centum ad valorem. On iron bars for railroads or inclined planes, ten cents per one hundred pounds. On wrought-iron tubes, one cent per pound.
Spun silk. Railroad iron, &c.	SEC. 3. <i>And be it further enacted</i> , That from and after this act takes effect, in lieu of the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say: On cotton, five cents per pound. On illuminating oil and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock-oil, or other bituminous substances used for like purposes, forty cents per gallon. On crude petroleum, or rock-oil, twenty cents per gallon; on crude coal-oil, fifteen cents per gallon. On tobacco stems, fifteen cents per pound. On ready-made clothing of silk, or of which silk shall be a component material of chief value, sixty per centum ad valorem. On quicksilver, fifteen per centum ad valorem.
Duty on cotton. Illuminating oil, &c.	SEC. 4. <i>And be it further enacted</i> , That section fifteen of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, be, and the same hereby is, amended so as impose a tax or tonnage duty of thirty cents per ton, in lieu of "ten cents," as therein mentioned: <i>Provided</i> , That the receipts of vessels paying tonnage duty shall not be subject to the tax provided in section one hundred and three of "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, nor by any act amendatory thereof: <i>Provided further</i> , That no ship, vessel, or steamer, having a license to trade between different districts of the United States, or to carry on the bank, whale, or other fisheries, or on [nor] any ship, vessel, or steamer to or from any port or place in Mexico, the British provinces of North America, or any of the West India islands, or in all these trades, shall be required to pay the tonnage duty, contemplated by this act, more than once a year.
Petroleum. Tobacco stems. Clothing of silk.	
Quicksilver. Tonnage duty. 1862, ch. 163, § 15. Vol. 12, p. 558. S. L. See p. 219, this vol.	
Proviso.	
1864, ch. 172, § 103. S. L., p. 275.	
Proviso.	

SEC. 5. *And be it further enacted*, That the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Statuary.

SEC. 6. *And be it further enacted*, That there shall be hereafter collected and paid on all goods, wares, and merchandise of the growth or produce of countries [east] of the Cape of Good Hope, (except raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Ten per cent additional on products east of Cape of Good Hope imported, &c.

Ante, p. 245, sec. 18, this vol.

SEC. 7. *And be it further enacted*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, and in all cases where the duty imposed by law shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. That it shall be lawful for the owner, consignee, or agent of any goods, wares, or merchandise, which shall have been actually purchased, or procured otherwise than by purchase, at the time, and not afterwards, when he shall produce his original invoice, or invoices, to the collector and make and verify his written entry of his goods, wares, or merchandise, as provided by section thirty-six of the act of March two, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage," to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market value or wholesale price of such goods, wares, or merchandise, at the period of exportation to the United States, in the principal markets of the country from which the same shall have been imported; and it shall be the duty of the collector, within whose district the same may be imported or entered, to cause such actual market value or wholesale price to be appraised in accordance with the provisions of existing laws, and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided*, That the duty shall not be assessed upon an amount less than the invoice or entered value, any act of Congress to the contrary notwithstanding: *And provided further*, That the sections twenty-third and twenty-fourth of the act approved June thirtieth, eighteen hundred and sixty-four, entitled "An act to increase duties on imports, and for other purposes," and all acts and parts of acts requiring duties to be assessed upon commissions, brokerage, costs of transportation, shipment, transshipment, and other like costs and charges incurred in placing any goods, wares, or merchandise on shipboard, and all acts or parts of acts inconsistent with the provisions of this act, are hereby repealed.

Assessment of ad valorem duties.

Additions to invoice value.

1799, ch. 22, S. L., vol. 1, p. 655.

Actual market value to be appraised.

Penalty for undervaluation.

Proviso.

Repeal of 1864, ch. 711, §§ 23, 24, vol. 13, S. L.

Ante, p. 245, this vol.

SEC. 8. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with

Guano, export of. 1856, ch. 164, vol. 11, p. 119, S. L.

the provisions of section second of said act for two years from and after July fourteenth, eighteen hundred and sixty-five.

When act takes effect.

Act of 1799, §§ 39-44 revised. Vol. 1, p. 659, S. L.

SEC. 9. *And be it further enacted*, That this act shall take effect on and after the first day [of] April, eighteen hundred and sixty-five.

SEC. 10. *And be it further enacted*, That so much of sections thirty-nine, forty, forty-one, forty-two, forty-three, and forty-four of the act entitled "An act to regulate the [collection of] duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, as requires the branding or marking and certifying of casks, chests, vessels, and cases containing distilled spirits, or teas, be and the same is hereby revived, to be executed under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

Flax, &c., machinery. Ante, p. 246, this vol.

SEC. 11. *And be it further enacted*, That flax and hemp machinery and steam agricultural machinery, as designated in section 21 [twenty-one] of the act "to increase duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, may be imported free from duty for one year from the passage of this act.

Judgment for duties, &c., to be collected in coin.

SEC. 12. *And be it further enacted*, That in all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution.

Duties upon certain goods destroyed by casualty to be abated.

1854, ch. 30, § 8, vol. 10, p. 273, S. L.

SEC. 13. *And be it further enacted*, That the eighth section of the act of March twenty-third, [eight] eighteen hundred and fifty-four, "to extend the warehousing system by establishing private bonded warehouses, and for other purposes," which authorized the Secretary of the Treasury, in case of the actual injury or destruction of goods, wares, or merchandise by accidental fire or other casualty, while in warehouse under bond, &c., to abate or refund the duties paid or accruing thereon, be extended so as to include goods, wares, or merchandise injured or destroyed in like manner while in the custody of the officers of the customs, and not in bond, and also to goods, wares, and merchandise so injured or destroyed after their arrival within the limits of any port of entry in the United States, and before the same have been *bonded* [landed] under the *suspension* [supervision] of the officers of the customs: *Provided*, That this act shall apply only to cases arising from and after its passage, and to cases where the duties have not already been paid.

Proviso.

Approved, March 3, 1865.

March 14, 1866.

S. L., VOL. 14, CHAP. XVII.—*An act to extend the time for the withdrawal of goods for consumption from public store and bonded warehouse, and for other purposes.*

Until May 1, 1866, goods, &c., under bond, in any public, &c., warehouse, on which duties are unpaid, may be withdrawn for consumption upon payment of duties.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the passage of this act, and until the first day of May, eighteen hundred and sixty-six, any goods, wares, or merchandise under bond, in any public or private bonded warehouse, upon which the duties are unpaid, may be withdrawn for consumption, and the bonds cancelled on payment of the duties and charges prescribed by law; and any goods, wares, or merchandise deposited in bond, in any public or



private bonded warehouse, on and after the first day of May aforesaid, and all goods, wares, or merchandise remaining in warehouse, under bond, on said first day of May, may be withdrawn for consumption within one year from the date of original importation, on payment of the duties and charges to which they may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from said date, any goods, wares, or merchandise, in bond as aforesaid, may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges.

After May 1, 1866, such goods may be withdrawn, within one year after importation, upon payment, &c.

How may be withdrawn after one year and within three years from date of importation.

SEC. 2. *And be it further enacted*, That neither this nor any other act shall operate to prevent the exportation of bonded goods, wares, or merchandise from warehouse within three years from the date of original importation, nor their transportation in bond from the port into which they were originally imported to any other port or ports for the purpose of exportation; and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

The exportation of bonded goods and their transportation in bond not prevented.

Repeal of inconsistent acts.

Approved, March 14, 1866.

S. L., VOL 14, CHAP. XVIII.—*An act to further secure American citizens certain privileges under the treaty of Washington.*

March 16, 1866.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the produce of the forests of the State of Maine upon the Saint John river and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, (the same being unmanufactured in whole or in part,) which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Certain produce of the forests of Maine, sawed in New Brunswick, to be admitted free of duty.

SEC. 2. *And be it further enacted*, That this act shall take effect from and after the seventeenth day of March, eighteen hundred and sixty-six.

When act takes effect.

Approved, March 16, 1866.

S. L., VOL 14, CHAP. LXXXII.—*An act imposing a duty on live animals.*

May 16, 1866.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the passage of this act, there shall be levied, collected, and paid, on all horses, mules, cattle, sheep, hogs, and other live animals imported from foreign countries, a duty of twenty per centum ad valorem: *Provided*, That any such animals now bona fide owned by resident citizens of the United States, and now in any of the provinces of British America, may be imported into the United States free of duty until the expiration of ten days next after the passage of this act.

Duty on live animals imported.

Proviso.

Approved, May 16, 1866.

S. L., VOL. 14, CHAP. CV.—*An act to protect American citizens engaged in lumbering on the St. Croix River, in the State of Maine.*

June 1, 1866.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the produce of the forests of the State of Maine upon the St. Croix river and its tributaries, owned by American citizens, and sawed in the province

Certain produce of the forests may be admitted free of duty.



of New Brunswick by American citizens, (the same being unmanufactured in whole, or in part,) and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

When act takes effect.

SEC. 2. *And be it further enacted*, That this act shall take effect from and after its passage.

Approved, June 1, 1866.

July 28, 1866.

S. L., VOL. 14, CHAP. CCXCVIII.—*An act to protect the revenue, and for other purposes.*

Duties in lieu of former duties, from August 10, 1866, upon—

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the tenth day of August, eighteen hundred and sixty-six, in lieu of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be levied, collected, and paid, on all goods, wares, and merchandise imported from foreign countries, the duties *heretofore* [hereinafter] provided, viz:

Cigars, cigarettes, and cheroots.

On cigars, cigarettes, and cheroots of all kinds, three dollars per pound, and, in addition thereto, fifty per centum ad valorem: *Provided*, that paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars: *And provided further*, That on and after the first day of August, eighteen hundred and sixty-six, no cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect;

Imported cigars, how to be packed.

How to be entered, and where placed.  
To be stamped.

Stamps to be provided.

Cotton.

Compounds or preparations of distilled spirits.

Brandy, spirituous liquors, and wines, how to be imported.

If in less quantities after October 1, 1866, to be forfeited.

On cotton, three cents per pound.

On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits: *Provided*, That brandy and other spirituous liquors may be imported in casks or other packages of any capacity not less than thirty gallons; and that wine in bottles may be imported in boxes containing not less than one dozen bottles of not more than one quart each; and wine, brandy, or other spirituous liquor imported into the United States, and shipped after the first day of October, eighteen hundred and sixty-six, in any less quantity than herein provided for, shall be forfeited to the United States.

Vessels between the United States and Sandwich Islands, &c., not to pay tonnage duty more than once a year.

1865, ch. 80.  
Vol. 13, p. 493, S. L.

SEC. 2. *And be it further enacted*, That the second proviso in section four of an act entitled "An act amendatory of certain acts imposing duties upon foreign importations," approved March three, eighteen hundred and sixty-five, shall be construed to include any ship, vessel, or steamer to or from any port in the Sandwich Islands or Society Islands.

Guano, exportation of certain.

1856, ch. 164.  
Vol. 11, p. 119, S. L.

SEC. 3. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said act, for five years from and after the fourteenth day of July, eighteen hundred and sixty-seven.

SEC. 4. *And be it further enacted*, That all laws and parts of laws allowing fishing bounties to vessels hereafter licensed to engage in the fisheries be, and the same are hereby, repealed: *Provided*, That, from and after the date of the passage of [t]his act, vessels licensed to engage in the fisheries may take on board imported salt in bond to be used in curing fish, under such regulations as the Secretary of the Treasury shall prescribe, and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

Fishing bounties repealed.

Duties may be remitted on salt used in curing fish.

SEC. 5. *And be it further enacted*, That, from and after the passage of this act, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, or any other port of the United States which may be specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Point Isabel, Texas, or any other port of the United States which may be specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may prescribe.

Goods arriving at designated ports, destined for places in adjacent provinces, &c., may be entered and carried through, &c.

SEC. 6. *And be it further enacted*, That imported goods, wares, or merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the provinces or republic aforesaid, be transported from one port or place in the United States to another port or place therein, over the territory of said provinces or republic by such routes, and under such rules, regulations and conditions as the Secretary of the Treasury may prescribe; and the goods, wares, and merchandise, so transported, shall, upon arrival in the United States from the provinces or republic aforesaid, be treated in regard to the liability to or exemption from duty, or tax, as if the transportation had taken place entirely within the limits of the United States.

Goods, with consent of authorities of provinces, &c., may be carried across their territory from one place to another in the United States.

SEC. 7. *And be it further enacted*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the parties have failed to comply with the requirements of the fourteenth and fifteenth sections of the act entitled "An act to increase the duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, and the Secretary of the Treasury shall be satisfied that said non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the treasurer in favor of the person or persons entitled to the overpayment, directing the said treasurer to refund the same out of any money in the treasury not otherwise appropriated.

Excess of moneys paid for duties, when may be refunded, without compliance with certain forms of law.

1864, ch. 171, §§ 14, 15.  
Vol. 13, p. 214.  
S. L. See p. 244, this vol.

SEC. 8. *And be it further enacted*, That the provisions of the second, third, and fourth sections of the act approved March second, eighteen hundred and thirty-three, entitled "An act further to provide for the collection of duties on imports," and of the twelfth section of the act approved March third, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," shall be taken and deemed as extending to and embracing all cases arising or which may have heretofore arisen, and all suits and prosecutions heretofore brought and now pending, or which may hereafter be brought against any officer of the United States or other person by reason of any acts done or proceedings had by such officer or other person, under authority or color of the act approved March twelve, eighteen hundred and sixty-three, en-

The protection given to revenue officers extends to persons acting by direction of the Executive under the laws for the collection of abandoned property, &c.

1833, ch. 57, §§ 3, 4, S. L., vol. 4, p. 632.  
1863, ch. 120, § 12, S. L., vol. 12, p. 820.  
1863, ch. 120, S. L., vol. 12, p. 820.  
1864, ch. 225, S. L., vol. 13, p. 375.

titled "An act to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary districts within the United States," or the act approved July two, eighteen hundred and sixty-four, entitled "An act in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection": *Provided*, That such acts done or proceedings had under the two acts last aforesaid, or under color thereof, shall have been done and had under the authority or by the direction of the executive government of the United States: *And provided further*, That when a recovery shall have been, or shall hereafter be, had in any such suit or prosecution brought, or which may hereafter be brought, as aforesaid, the payment of the amount recovered, as provided for in the said twelfth section of the act approved March third, eighteen hundred and sixty-three, aforesaid, shall be made out of the moneys arising and obtained from the proceeds of sales and leases and fees collected and paid over to the government under the two acts approved March twelve, eighteen hundred and sixty-three, and July second, eighteen hundred and sixty-four, aforesaid, in relation to captured and abandoned property.

Amounts recovered in suits against such officers to be paid out of proceeds of sales and leases, &c.

Dutiable value of imported merchandise, how to be determined.

Additions to entered value to be part of actual value; if over 10 per cent, what duty to be paid.

Duty never on less than invoiced value.

This not to apply to certain wools, unless, &c.

Proceeds of goods sold, after remaining three years in public store, less expenses, &c., to be paid owner, &c.  
1862, ch. 163, § 21, vol. 12, p. 560, S. L.

1846, ch. 84, § 1, vol. 9, p. 53, S. L.

SEC. 9. *And be it further enacted*, That in determining the dutiable value of merchandise hereafter imported, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, shipment, and transshipment, with all the expenses included from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such goods are contained; commission at the usual rates, but in no case less than two and a half per centum; brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. And all charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined: *Provided*, That all additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise and if such addition shall exceed by ten per centum the value so declared in the entry, in addition to the duties imposed by law, there shall be levied, collected, and paid a duty of twenty per centum on such value: *Provided*, That the duty shall in no case be assessed upon an amount less than the invoice or entered value: *Provided further*, That nothing herein contained shall apply to long-combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case, one cent per pound duty shall be added.

SEC. 10. *And be it further enacted*, That the second proviso in section twenty-one of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, which provides that any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the treasury, be, and the same is hereby, amended so as to authorize the Secretary of the Treasury, in case of any sale under the said provision, to pay to the owner, consignee, or agent of such goods, the proceeds thereof, after deducting duties, charges, and

expenses, in conformity with the provision of the first section of the warehouse act of August six, eighteen hundred and forty-six.

SEC. 11. *And be it further enacted*, That during [the] period of one year from the passage of this act, there may be imported into the United States, free of duty, any machinery designed solely for and adapted to the manufacture of sugar from beets, including all the preliminary processes requisite therefor, but not including any machinery which may be used for any other manufactures.

Machinery to make sugar from beets may be duty free for one year.

SEC. 12. *And be it further enacted*, That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles.

Upon reimportation of products of the United States that have not paid an internal tax a duty shall be imposed equal to such tax.

See p. 319, this vol.

SEC. 13. *And be it further enacted*, That there shall be established in and attached to the department of the treasury a bureau to be styled "the bureau of statistics," and the Secretary of the Treasury is hereby authorized to appoint a director to superintend and control the business of said bureau, who shall be paid an annual salary of thirty-five hundred dollars. And it shall be the duty of the director of the bureau of statistics to prepare the report on the statistics of commerce and navigation, exports and imports, now required by law to be submitted annually to Congress by the Secretary of the Treasury; and said report, embracing the returns of the commerce and navigation, the exports and imports of the United States to the close of the fiscal year, shall be submitted to Congress in a printed form on or before the first day of December next succeeding; and the said director, as soon as practicable after the organization of this office shall, under the direction of the Secretary of the Treasury, prepare and publish monthly reports of the exports and imports of the United States, including the quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury may consider expedient. And the director of the bureau of statistics shall also prepare an annual statement of vessels registered, enrolled, and licensed under the laws of the United States, together with the class, name, tonnage, and place of registry of each vessel, and such other information as the Secretary of the Treasury may deem proper to embody therein; and to enable the said director to furnish the information required, the Secretary of the Treasury shall have power, under such regulations as he shall prescribe, to establish and provide a system of numbering vessels so registered, enrolled, and licensed; and each vessel so numbered shall have her number deeply carved or otherwise permanently marked on her main beam; and if at any time she shall cease to be so marked, such vessel shall be no longer recognized as a vessel of the United States. The said director shall also prepare an annual statement of all merchandise passing in transit through the United States to foreign countries, each description of merchandise, so far as practicable, warehoused, withdrawn from warehouse for consumption, for exportation, for transportation to other districts, and remaining in the warehouse at the end of each fiscal year. It shall be the further duty of said director to collect, digest, and arrange, for the use of Congress, the statistics of the manufactures of the United States, their localities, sources of raw material, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity; and to aid him in the discharge of these duties, the several clerks now employed in the preparation of statistics in the treasury department, or any bureau thereof, may be placed under his supervision and direction; and, in addition, the Secretary of the

Bureau of Statistics established in Treasury Department.

Director, his salary and duties.

Statistics of commerce and navigation.

Report, when to be submitted to Congress.

Monthly reports of exports and imports.

Annual statement of vessels.

System of numbering vessels enrolled, registered, and licensed, may be established.

Numbers, how to be marked.

Vessel ceasing to be marked ceases to be a United States vessel.

Annual statement of merchandise in transit, warehoused, etc.

Statistics of manufacture.

Clerks.

Expenses of Bureau.

Franking privilege.

Collection of direct tax in any State declared in insurrection may be suspended until January 1, 1868. 1861, ch. 45, vol. 12, p. 292, S. L. See p. 182, this vol.

Treasury shall detail such other clerks as may be necessary to fully carry out the provisions of this act. And the expenses of the bureau of statistics for clerical service, publication of reports, stationery, books, and statistical periodicals and papers required by the bureau, shall be defrayed on the order and approval of the Secretary of the Treasury, out of any moneys in the treasury not otherwise appropriated. And all letters and documents to and from the director of the bureau of statistics, relating to the duties and business of his office, shall be transmitted by mail free of postage.

SEC. 14. *And be it further enacted*, That the Secretary of the Treasury be authorized to suspend the collection, in any of the States heretofore declared in insurrection, of the direct tax imposed by an act of Congress passed August fifth, eighteen hundred and sixty-one, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," until January first, eighteen hundred and sixty-eight.

Approved, July 28, 1866.

February 14, 1867.

Tariff.

S. L., VOL. 15, p. 492.—*Treaty with Madagascar, February 14, 1867.*

ARTICLE III. Commerce between the people of America and Madagascar shall be perfectly free, with all the privileges under which the most favored nations are now or may hereafter be trading. Citizens of America shall, however, pay a duty, not exceeding ten per cent, on both exports and imports in Madagascar, to be regulated by a tariff mutually agreed upon, with the following exceptions: Munition of war, to be imported by the Queen of Madagascar into her dominions or by her order. Prohibited from export by the laws of Madagascar are munition of war, timber, and cows. No other duties, such as tonnage, pilotage, quarantine, lighthouse dues, shall be imposed in ports of either country on the vessels of the other to which national vessels or vessels of the most favored nations shall not equally be liable.

Prohibiting imports and exports.

March 2, 1867.

1864, ch. 171, § 5.

S. L., VOL. 14, p. 571.—[No. 47].—*Joint resolution to amend section five of an act entitled "An act to increase duties on imports, and for other purposes," approved June thirtieth, one thousand eight hundred and sixty-four.*

Vol. 13, p. 208, S. L. See p. 237, this vol. Certain duty on lastings, &c., repealed.

*Be it resolved by the Senate and House of Representatives of the United States of America, in Congress assembled*, That the paragraph of section five of an act entitled "An act to increase duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as follows, to wit: "On lastings, mohair cloth, silk twist, wool, or other manufactured cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for shoes, slippers, bootees, gaiters and buttons exclusively, not combined with India rubber, ten per cent ad valorem," be, and the same is hereby, repealed.

Machinery for manufacture of beet sugar exempt from duty.

SEC. 2. *And be it further resolved*, That from and after the passage of this resolution, machinery for the manufacture of beet sugar, and imported for that purpose solely, shall be exempted from duty.

Approved, March 2, 1867.

March 2, 1867.

S. L., VOL. 14, CHAP. CXC VII.—*An act to provide increased revenue from imported wool, and for other purposes.*

Duties in lieu of present duties on manufactured wool, &c.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act, in lieu of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be

levied, collected, and paid on all unmanufactured wool, hair of the alpaca, goat, and other like animals, imported from foreign countries, the duties hereinafter provided. All wools, hair of the alpaca, goat, and other like animals, as aforesaid, shall be divided, for the purpose of fixing the duties to be charged thereon, into three classes, to wit:—

Wools to be divided into three classes.

CLASS 1.—CLOTHING WOOL.

CLASS 1.—Clothing wool to include what.

That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote; down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

CLASS 2.—COMBING WOOLS.

CLASS 2.—Combing wools.

That is to say, Leicester, Cotswold, Lincolnshire, down combing wools, or other like combing wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

"Canada long wools" included herein. Pub. Res. No. 8. March 22, 1867.

Vol. 15, p. 21, S. L. See p. 261, this vol.

CLASS 3.—CARPET WOOLS, AND OTHER SIMILAR WOOLS.

CLASS 3.—Carpet wools and other similar wools.

Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

For the purpose of carrying into effect the classification herein provided, a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes above named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, (the standard samples being retained in the Treasury Department,) shall be deposited in the custom-houses and elsewhere, as he may direct, which samples shall be used by the proper officers of the customs to determine the classes above specified, to which all imported wools belong. And upon wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound, the duty shall be ten cents per pound, and, in addition thereto, eleven per centum ad valorem; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound, the duty shall be twelve cents per pound, and, in addition thereto, ten per centum ad valorem. Upon wools of the second class, and upon all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound, the duty shall be ten cents per pound, and, in addition thereto, eleven per centum ad valorem; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound, the duty shall be twelve cents per pound, and, in addition thereto, ten per centum ad valorem. Upon wools of the third class the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound, the duty shall be three cents per pound; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per

Samples of various kinds to be deposited in custom-houses.

Standard samples in Treasury Department.

Duty upon wools of first class;

of second class;

of third class.

Wools imported in other than ordinary condition, or changed in condition to evade duty, &c., to pay double duty.

Rate of duty when wool of different qualities is imported in same bale.

Duty upon washed wools of first class to be double, &c. ;

upon scoured wools of all classes, to be three times, &c. ;

on raw, &c. ; sheep or goat skins ;

woollen rags, waste, &c.

Duties in lieu of present duties on manufactures of wool imported ;

on woollen cloths, shawls, &c. ;

flannels, blankets, hats, knit goods, woollen and worsted yarns, &c. ;

endless belts or felts ;

bunting ;

women's and children's dress goods, &c. ;

Proviso.

pound, the duty shall be six cents per pound : *Provided*, That any wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practised, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be subject to pay twice the amount of duty to which it would be otherwise subjected, anything in this act to the contrary notwithstanding : *Provided further*, That when wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package ; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality ; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value : *And provided further*, That the duty upon wool of the first class which shall be imported washed shall be twice the amount of duty to which it would be subjected if imported unwashed, and that the duty upon wool of the classes which shall be imported scoured shall be three times the amount of the duty to which it would be subjected if imported unwashed. On sheep skins and Angora goat skins, raw or unmanufactured, imported with the wool on, washed or unwashed, the duty shall be thirty per centum ad valorem ; and on woollen rags, shoddy, mungo, waste, and flocks, the duty shall be twelve cents per pound.

SEC. 2. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say :—

On woollen cloths, woollen shawls, and all manufactures of wool of every description made wholly or in part of wool, not herein otherwise provided for, fifty cents per pound, and, in addition thereto, thirty-five per cent ad valorem.

On flannels, blankets, hats of wool, knit goods, balmorals, woollen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound, twenty cents per pound ; valued at above forty cents per pound and not exceeding sixty cents per pound, thirty cents per pound ; valued at above sixty cents per pound and not exceeding eighty cents per pound, forty cents per pound ; valued at above eighty cents per pound, fifty cents per pound ; and, in addition thereto, upon all the above-named articles, thirty-five per centum ad valorem.

On endless belts or felts for paper or printing machines, twenty cents per pound and thirty-five per centum ad valorem.

On bunting, twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

On women's and children's dress goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard, six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem ; valued at above twenty cents the square yard, eight cents per square yard, and, in addition thereto, forty per centum ad valorem : *Provided*, That on all goods



weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

On clothing ready made, and wearing apparel of every description, and balmoral skirts and skirtings, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, fifty cents per pound, and in addition thereto, forty per centum ad valorem.

ready-made clothing and wearing apparel;

On webbings, beltings, bindings, braids, gallons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted or mohair is a component material, unmixed with silk, fifty cents per pound, and, in addition thereto, fifty per centum ad valorem.

webbings, beltings, &c. See p. 237, this vol.

Words "unmixed with silk" stricken out. Pub. Res. No. 19. March 29, 1867. Vol. 15, p. 24, S. L. See p. 263, this vol., for Res.

On Aubusson and Axminster carpets, and carpets woven whole for rooms, fifty per centum ad valorem; on Saxony, Wilton, and Tournay velvet carpets, wrought by the Jacquard machine, seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on Brussels carpets wrought by the Jacquard machine, forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on patent velvet and tapestry velvet carpets, printed on the warp or otherwise, forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on tapestry Brussels carpets printed on the warp or otherwise, twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on treble ingrain, three-ply and worsted chain Venetian carpets, seventeen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on yarn Venetian and two-ply ingrain carpets, twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on druggets and bockings, printed, colored, or otherwise, twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on hemp or jute carpeting, eight cents per square yard; on carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and that the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and rugs, shall be forty-five per centum ad valorem.

Carpets.

Duties on carpets;

mats, rugs, screens, &c.;

On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem; on oil-silk cloth, sixty per centum ad valorem.

oil-cloths.

Approved, March 2, 1867.

S. L., VOL. 15, p. 21. [No. 8.] *Joint resolution to supply an omission in the enrolment of the "Act to provide increased revenue from imported wool, and for other purposes."*

March 22, 1867.  
1867, ch. 197.

Whereas, in the enrolment of the bill entitled "An Act to provide increased revenue from imported wool, and for other purposes," approved March second, eighteen hundred and sixty-seven, the words

Vol. 15, p. 559. See p. 258, this vol. Preamble.



"Canada long wools" were inadvertently omitted from the paragraph designated under the heading "Class 2. Combing Wools"; and whereas, said words are in the engrossed bill, and were intended as part of the act aforesaid, as passed by the Thirty-ninth Congress: Therefore,

"Canada long wools" to be included in "Class 2. Combing wools."

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the "Act to provide increased revenue from imported wool, and for other purposes," aforesaid, be, and is hereby, amended by inserting after the words "Down combing wools," in the paragraph headed "Class 2. Combing Wools" the words "Canada long wools."*

Approved March 22, 1867.

March 25, 1867.

S. L., VOL. 15, p. 22. [No. 11.] *Joint resolution fixing the rate of duty on umbrellas, and on wire spiral furniture springs.*

Duty upon imported umbrellas, sunshades, &c., and on wire spiral furniture springs.

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this joint resolution, there shall be levied, collected, and paid upon umbrellas, parasols, and sun-shades, imported from foreign countries, when made of silk, no lower rate of duty than that now imposed upon piece and dress silks, namely, sixty per centum ad valorem; and when made of other materials than silk, the duty shall be fifty per centum ad valorem; and that wire spiral furniture springs, imported from foreign countries, manufactured of iron wire, shall be required to pay the same rate of duty as now imposed on iron wire, namely, two cents per pound, and fifteen per centum ad valorem.*

Approved, March 25, 1867.

March 26, 1867.

S. L., VOL. 15, p. 23 [No. 13].—*Joint resolution providing for the importation into the United States of certain works of art duty free, and for other purposes.*

Objects of art imported for presentation to the United States, or to any State, county, or municipal government, to be free of duty.

Duties paid on certain steam plows may be remitted.

Time extended. Post, p. 263, this vol.

Employment of persons for the collection of direct taxes in insurrectionary districts to be discontinued when, &c.

Such duties to be performed by whom.

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this joint resolution, any object of art imported by any individual or association of individuals for presentation, as a gift, to the United States government, or to any State, county, or municipal government, shall be admitted free of duty, under such rules and regulations as the Secretary of the Treasury may prescribe.*

SEC. 2. *And be it further resolved, That the Secretary of the Treasury be, and he hereby is, authorized to refund the duties paid on any steam agricultural machinery imported into the United States during the current fiscal year as models or for experimental purposes, and to remit the duties on any steam machinery of like description which may be imported for such purpose prior to the thirtieth of June, eighteen hundred and sixty-eight: Provided, That this section shall apply only to steam ploughs.*

SEC. 3. *And be it further resolved, That the Secretary of the Treasury is hereby authorized and required to discontinue the employment of any officer or person employed under the acts for the collection of direct taxes in insurrectionary districts within the United States, whenever in his judgment their service is no longer needed, and he is hereby authorized to devolve upon any officer or officers of internal revenue in said districts any portion of the duties imposed by said acts, who shall perform such duties without additional compensation.*

Approved, March 26, 1867.

S. L., VOL. 15, p. 24 [No. 19].—*Joint resolution to amend an act entitled "An act to provide increased revenue from imported wool, and for other purposes."*

March 29, 1867.

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act to provide increased revenue from imported wool and for other purposes," approved March second, eighteen hundred and sixty-seven, be amended by striking out in the paragraph commencing with the words "on webbings, beltings, bindings, braids," the following words, viz: "unmixed with silk."*

1867, ch. 197.  
Vol. 14, p. 561,  
S. L.

The words "unmixed with silk" stricken out from provision concerning tariff on webbings, beltings, &c.  
Repeal of duty on lastings, &c., not to apply to certain lastings, &c.

SEC. 2. *And be it further resolved, That the joint resolution of March second, eighteen hundred and sixty-seven, to amend section five of an act entitled "An act to increase the duties on imports and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, shall not be construed to apply to lasting, mohair cloth, silk, twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively.*

Vol. 15, p. 21,  
S. L. See p. 261,  
this vol. 1864, ch. 171, § 5. Vol. 13, p. 203, S. L. See p. 237, this vol.

Approved, March 29, 1867.

S. L., VOL. 15, CHAP. V.—*An act to provide for the exemption of cotton from internal tax.*

February 3, 1868.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all cotton grown in the United States after the year eighteen hundred and sixty-seven shall be exempt from internal tax; and cotton imported from foreign countries on and after November first, eighteen hundred and sixty-eight, shall be exempt from duty.*

Cotton exempt from internal tax after, &c.; imported, to be free of duty after, &c.

Approved, February 3, 1868.

S. L., VOL. 15, CHAP. XXXV.—*An act to authorize the importation of machinery, for repair only, free of duty.*

February 19, 1869.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That machinery for repair may be imported into the United States without payment of duty, under bond to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.*

Machinery imported for repair only to be free of duty.

Rules, &c

Approved, February 19, 1869.

S. L., VOL. 15, CHAP. XLV.—*An act regulating the duties on imported copper and copper ores.*

February 24, 1869.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, in lieu of the duties heretofore imposed*

Customs duty on copper and copper ores.

Increased duty  
not to apply, &c.

by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the articles herein enumerated and provided for, imported from foreign countries, the following specified duties and rates of duty, that is to say: On all copper imported in the form of ores, three cents on each pound of fine copper contained therein; on all regulus of copper, and on all black or coarse copper, four cents on each pound of fine copper contained therein; on all old copper, fit only for remanufacture, four cents per pound; on all copper in plates, bars, ingots, pigs, and in other forms not manufactured or herein enumerated, including sulphate of copper or blue vitriol, five cents per pound; on copper in rolled plates called braziers' copper sheets, rods, pipes, and copper bottoms, eyelets, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise herein provided for, forty-five per centum ad valorem: *Provided*, That the increased duty imposed by this act shall not apply to any of the articles therein enumerated which shall have been in course of transit to the United States, and actually on shipboard on the nineteenth of January, eighteen hundred and sixty-nine.

SCHUYLER COLFAX,  
*Speaker of the House of Representatives.*

B. F. WADE,  
*President of the Senate pro tempore.*

IN THE HOUSE OF REPRESENTATIVES, U. S.,  
*February 23, 1869.*

The President of the United States, having returned to the House of Representatives, in which it originated, the bill entitled "An act regulating the duties on imported copper and copper ores," with his objections thereto, the House of Representatives proceeded, in pursuance of the Constitution, to reconsider the same; and

*Resolved*, That the bill do pass, two thirds of the House of Representatives agreeing to pass the same.

Attest:

EDWD. MCPHERSON,  
*Clerk H. R. U. S.*

July 14, 1870. S. L., VOL. 16, CHAP. CCLV.—*An act to reduce internal taxes, and for other purposes.*

Special internal-  
revenue taxes on oc-  
cupations repealed  
after May 1, 1871.

1864, ch. 173, §  
79.  
Vol. 13, p. 251,  
S. L.  
1866, ch. 184, § 9.  
1867, ch. 169, § 2.  
Vol. 14, pp. 115,  
471.

Except upon brew-  
ers, distillers, &c.,  
and dealers in liq-  
uors and tobacco.  
1868, ch. 186.  
Vol. 15, p. 125,  
S. L.  
1869, ch. 18, vol.  
15, S. L.

Taxes on sales,  
except, &c., to cease  
October 1, 1870.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the first day of May, eighteen hundred and seventy-one, the special taxes imposed by the seventy-ninth section of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, as amended by section nine of the internal revenue act approved July thirteen, eighteen hundred and sixty-six, and as amended by section two of the internal revenue act approved March two, eighteen hundred and sixty-seven, be, and the same are hereby, repealed; but this act shall not be held to repeal or in any way affect the special tax on brewers imposed by said section, or the special taxes imposed by the act approved July twenty, eighteen hundred and sixty-eight, entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," or the acts amendatory thereof.

SEC. 2. *And be it further enacted*, That on and after the first day of October, eighteen hundred and seventy, the several taxes on sales imposed by the internal revenue laws now in force, saving and excepting such taxes on sales as are by existing law paid by stamps, and the taxes on sales of leaf tobacco, manufactured tobacco, snuff, cigars,

foreign and domestic distilled spirits, and wines, imposed by said act, approved July twenty, eighteen hundred and sixty-eight, and acts amendatory thereof, be, and the same are hereby, repealed.

SEC. 3. *And be it further enacted*, That on and after the first day of October, eighteen hundred and seventy, the taxes imposed by the internal revenue laws, now in force, herein specified, be, and the same are hereby, repealed, namely: on articles in schedule A; the special tax on boats, barges and flats; on legacies and successions; on passports; and on gross receipts.

Taxes in Schedule A on boats, &c., legacies, &c., passports, and gross receipts to cease October 1, 1870.

SEC. 4. *And be it further enacted*, That on and after the first day of October, eighteen hundred and seventy, the stamp tax imposed in schedule B on promissory notes for a less sum than one hundred dollars, and on receipts for any sum of money, or for the payment of any debt, and the stamp tax imposed in schedule C on canned and preserved fish, be, and the same are hereby, repealed. And no stamp shall be required upon the transfer or assignment of a mortgage, where it or the instrument it secures has been once duly stamped. And the proprietor or proprietors of articles named in said schedule C, who shall furnish his or their own die or design for stamps to be used especially for his or their own proprietary articles, shall be allowed the following commissions, namely: On amounts purchased at one time of not less than fifty dollars nor more than five hundred dollars, five per centum; and on amounts over five hundred dollars, ten per centum on the whole amount purchased: *Provided*, That lucifer or friction matches, and cigar lights, and wax tapers, may be removed from the place of manufacture for export to a foreign country without payment of tax, or affixing stamps thereto, under such rules and regulations as the commissioner of internal revenue may prescribe; and all provisions of existing laws inconsistent herewith are hereby repealed.

Certain stamp taxes to cease October 1, 1870. Post, p. 275.

Mortgages.

Commissions to certain proprietors of articles in Schedule C.

Matches, cigar lights, and wax tapers may be removed from, &c., for export, without, &c.

SEC. 5. *And be it further enacted*, That section one hundred and fifty-eight of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, as amended by section nine of the internal revenue act, approved July thirteen, eighteen hundred and sixty-six, be, and is hereby, amended by striking out the words "fifty dollars" in the second proviso, and inserting in lieu thereof the following: "double the amount of tax remaining unpaid, but in no case less than five dollars"; also, by striking out the words "sixty-six" in the third proviso, and inserting in lieu thereof the words "seventy-one"; also, by striking out the words "sixty-seven" in the last proviso, and inserting in lieu thereof the words "seventy-two."

Penalty for making, issuing, receiving, &c., any unstamped instrument which the law requires to be stamped, modified.

1866, ch. 184. Vol. 14, p. 143.

Time for affixing stamp omitted by accident, &c., extended.

SEC. 6. *And be it further enacted*, That there shall be levied and collected annually, as hereinafter provided, for the years eighteen hundred and seventy, and eighteen hundred and seventy-one, and no longer, a tax of two and one half per centum upon the gains, profits, and income of every person residing in the United States, and of every citizen of the United States residing abroad, derived from any source whatever, whether within or without the United States, except as hereafter provided, and a like tax annually upon the gains, profits, and income derived from any business, trade, or profession carried on in the United States by any person residing without the United States, and not a citizen thereof, or from rents of real estate within the United States owned by any person residing without the United States, and not a citizen thereof.

Income tax of 2½ per cent to be levied for the years 1870 and 1871, and no longer.

SEC. 7. *And be it further enacted*, That in estimating the gains, profits, and income of any person, there shall be included all income derived from any kind of property, rents, interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness

In estimating income, what to be included.

bearing interest, whether paid or not, if good and collectable, interest upon notes, bonds, or other securities of the United States; and the amount of all premium on gold and coupons; the gains, profits, and income of any business, profession, trade, employment, office, or vocation; including any amount received as salary or pay for services in the civil, military, naval, or other service of the United States, or as senator, representative or delegate in Congress; except that portion thereof from which, under authority of acts of Congress previous hereto, a tax of five per centum shall have been withheld; the share of any person of the gains and profits, whether divided or not, of all companies or partnerships, but not including the amount received from any corporations whose officers, as authorized by law, withhold and pay as taxes a per centum of the dividends made, and of interest or coupons paid by such corporations; profits realized within the year from sales of real estate purchased within two years previous to the year for which income is estimated; the amount of sales of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, fruits, vegetables, or other productions, being the growth or produce of the estate of such person, but not including any part thereof consumed directly by the family; and all other gains, profits, and income drawn from any source whatever, but not including the rental value of the homestead used or occupied by any person, or by his family.

What to be deducted and exempted.

Deduction from income of members of a family.

Wards and beneficiaries.

Religious or social communities.

Unpaid income taxes of such communities.

Deductions in estimating amount of income.

SEC. 8. *And be it further enacted*, That military or naval pensions allowed to any person under the laws of the United States, and the sum of two thousand dollars of the gains, profits, and income of any person, shall be exempt from said income tax, in the manner hereinafter provided. Only one deduction of two thousand dollars shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, or of husband and wife; but when a wife has by law a separate income, beyond the control of her husband, and is living separate and apart from him, such deduction shall then be made from her income, gains, and profits; and guardians and trustees shall be allowed to make the deduction in favor of each ward or beneficiary except that in a case of two or more wards or beneficiaries comprised in one family, having joint property interest, only one deduction shall be made in their favor. For the purpose of allowing said deduction from the income of any religious or social community holding all their property and the income therefrom jointly and in common, each five of the persons composing such society, and any remaining fractional number of such persons less than five over such groups of five, shall be held to constitute a family, and a deduction of two thousand dollars shall be allowed for each of said families. Any taxes on the incomes, gains, and profits of such societies, now due and unpaid, shall be assessed and collected according to this provision, except that the deduction shall be only one thousand dollars for any year prior to eighteen hundred and seventy.

SEC. 9. *And be it further enacted*, That in addition to the exemptions provided in the preceding section, there shall be deducted from the gains, profits, and income of any person all national, State, county, and municipal taxes paid by him within the year, whether such person be owner, tenant, or mortgager; all his losses actually sustained during the year arising from fires, floods, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values; the amount of interest paid during the year, and the amount paid for rent or labor to cultivate land, or to conduct any other business from which income is derived; the amount paid for the rent of the house or premises occupied as a residence for himself or his family, and the amount paid out for

usual and ordinary repairs. No deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments made to increase the value of any property or estate.

Certain deductions not to be made.

SEC. 10. *And be it further enacted*, That the tax hereinbefore provided shall be assessed upon the gains, profits, and income for the year ending on the thirty-first day of December next preceding the time for levying and collecting said tax, and shall be levied on the first day of March, eighteen hundred and seventy-one, and eighteen hundred and seventy-two, and be due and payable on or before the thirtieth day of April in each of said years. And in addition to any sum annually due and unpaid after the thirtieth day of April, and for ten days after notice and demand thereof by the collector, there shall be levied and collected, as a penalty, the sum of five per centum on the amount unpaid, and interest on said amount at the rate of one per centum per month from the time the same became due, except from the estates of deceased, insane, or insolvent persons.

The income tax to be assessed for what time, and when to be collected.

Penalty for default of payment.

SEC. 11. *And be it further enacted*, That it shall be the duty of every person of lawful age, whose gross income during the preceding year exceeded two thousand dollars, to make and render a return on or before the day designated by law, to the assistant assessor of the district in which he resides of the gross amount of his income, gains, and profits as aforesaid; but not including the amount received from any corporation whose officers, as authorized by law, withhold and pay as taxes a per centum of the dividends made and of the interest or coupons paid by such corporation, nor that portion of the salary or pay received for services in the civil, military, naval, or other service of the United States, or as senator, representative, or delegate in Congress, from which tax has been deducted, nor the wages of minor children not received; and every guardian and trustee, executor or administrator, and any person acting in any other fiduciary capacity, or as resident agent for, or copartner of, any non-resident alien, deriving income, gains, and profits from any business, trade, or profession carried on in the United States, or from rents of real estate situated therein, shall make and render a return as aforesaid to the assistant assessor of the district in which he resides of the amount of income, gain, and profits of any minor or person for whom he acts. The assistant assessor shall require every such return to be verified by the oath of the party rendering it, and may increase the amount of any return, after notice to such party, if he has reason to believe that the same is understated. In case any person having a gross income as above, of two thousand dollars or more, shall neglect or refuse to make and render such return, or shall render a false or fraudulent return, the assessor or the assistant assessor shall make such return, according to the best information he can obtain by the examination of said person, or of his books or accounts, or by any other evidence, and shall add, as a penalty, to the amount of the tax due thereon, fifty per centum in all cases of willful neglect or refusal to make and render a return, and one hundred per centum in all cases of a false or fraudulent return having been rendered. The tax and the addition thereto as penalty shall be assessed and collected in the manner provided for in cases of willful neglect or refusal to render a return, or of rendering a false or fraudulent return. But no penalty shall be assessed upon any person for such neglect or refusal, or for making or rendering a false or fraudulent return, except after reasonable notice of the time and place of hearing, to be regulated by the commissioner of internal revenue, so as to give the person charged an opportunity to be heard: *Provided*, That no collector, deputy collector, assessor, or assistant assessor shall permit to be published in any manner such income returns, or any part thereof, except such general statistics, not specifying the names of individuals or firms,

Persons liable to pay income tax to make returns to assistant assessor.

Returns to include what, &c.

To be verified by oath.

Assistant assessor may increase amount.

Penalty for not making return, or making false return.

How assessed and collected.

Not to be assessed until after reasonable notice.

Income returns not to be published.

as he may make public, under such rules and regulations as the commissioner of internal revenue shall prescribe.

When returns are increased by assistant assessor, amount liable to tax may be shown.

SEC. 12. *And be it further enacted*, That when the return of any person is increased by the assistant assessor, such person may exhibit his books and accounts and be permitted to prove and declare, under oath, the amount of income liable to be assessed; but such oath and evidence shall not be conclusive of the facts, and no deductions claimed in such cases shall be allowed until approved by the assistant assessor. Any person may appeal from the decision of the assistant assessor, in such cases, to the assessor of the district, and his decision thereon, unless reversed by the commissioner of internal revenue, shall be final. The form, time, and manner of proceedings shall be subject to regulations to be prescribed by the commissioner of internal revenue.

Appeals from assistant assessors and assessors.

Proceedings in appeals.

How persons may become exempt from income tax in any district.

SEC. 13. *And be it further enacted*, That any person, in his own behalf, or as such fiduciary or agent, shall be permitted to declare, under oath, that he, or his ward, beneficiary, or principal, was not possessed of an income of two thousand dollars, liable to be assessed according to the provisions of this act; or may declare that an income tax has been assessed and paid elsewhere in the same year, under authority of the United States, upon his income, gains, and profits, or those of his ward, beneficiary, or principal, as required by law; and if the assistant assessor shall be satisfied of the truth of the declaration, such person shall thereupon be exempt from income tax in the said district.

Consuls of foreign Governments exempt from income tax if, &c.

SEC. 14. *And be it further enacted*, That consuls of foreign governments who are not citizens of the United States shall be exempt from any income tax imposed by this act which may be derived from their official emoluments, or from property in foreign countries: *Provided*, That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

Tax of 2½ per cent upon dividends or interest paid by certain corporations.

SEC. 15. *And be it further enacted*, That there shall be levied and collected for and during the year eighteen hundred and seventy-one a tax of two and one half per centum on the amount of all interest or coupons paid on bonds or other evidences of debt issued and payable in one or more years after date, by any of the corporations in this section hereinafter enumerated, and on the amount of all dividends of earnings, income, or gains hereafter declared, by any bank, trust company, savings institution, insurance company, railroad company, canal company, turnpike company, canal navigation company, and slack-water company, whenever and wherever the same shall be payable, and to whatsoever person the same may be due, including non-residents, whether citizens or aliens, and on all undivided profits of any such corporation which have accrued and been earned and added to any surplus, contingent, or other fund, and every such corporation having paid the tax as aforesaid, is hereby authorized to deduct and withhold from any payment on account of interest, coupons, and dividends an amount equal to the tax of two and one half per centum on the same; and the payment to the United States, as provided by law, of the amount of tax so deducted from the interest, coupons, and dividends aforesaid, shall discharge the corporation from any liability for that amount of said interest, coupons, or dividends, claimed as due to any person, except in cases where said corporations have provided otherwise by an express contract: *Provided*, That the tax upon the dividends of insurance companies shall not be deemed due until such dividends are payable, either in money or otherwise; and that the money returned by mutual insurance companies to their policy holders, and the annual or semi-annual interest allowed or paid to the depositors in savings banks or savings institutions, shall not be con-

Amount paid may be withheld.

Payment to the United States to free corporation from liability.

Dividends, &c., of insurance companies.

Interest paid to depositors in savings banks not a dividend.

sidered as dividends; and that when any dividend is made, or interest as aforesaid is paid, which includes any part of the surplus or contingent fund of any corporation which has been assessed and the tax paid thereon, or which includes any part of the dividends, interest, or coupons received from other corporations whose officers are authorized by law to withhold a per centum on the same, the amount of tax so paid on that portion of the surplus or contingent fund, and the amount of tax which has been withheld and paid on dividends, interest, or coupons so received, may be deducted from the tax on such dividend or interest.

Certain deductions from tax on dividend or interest.  
See Pub. Res. No. 109, p. 387, vol. 16, S. L.

SEC. 16. *And be it further enacted*, That every person having the care or management of any corporation liable to be taxed under the last preceding section, shall make and render to the assessor or assistant assessor of the district in which such person has his office for conducting the business of such corporation, on or before the tenth day of the month following that in which any dividends or sums of money become due or payable as aforesaid, a true and complete return, in such form as the commissioner of internal revenue may prescribe, of the amount of income and profits and of taxes as aforesaid; and there shall be annexed thereto a declaration of the president, cashier, or treasurer of the corporation, under oath, that the same contains a true and complete account of the income and profits and of taxes as aforesaid. And for any default in the making or rendering of such return, with such declaration annexed, the corporation so in default shall forfeit, as a penalty, the sum of one thousand dollars; and in case of any default in making or rendering said return, or of any default in the payment of the tax as required, or of any part thereof, the assessment and collection of the tax and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal.

Certain corporations to make returns to assessors.

Form of returns.

Penalty upon corporation for default in making returns.

SEC. 17. *And be it further enacted*, That sections one hundred and twenty, one hundred and twenty-one, one hundred and twenty-two, and one hundred and twenty-three of the act of June thirty, eighteen hundred and sixty-four, entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," as amended by the act of July thirteen, eighteen hundred and sixty-six, and the act of March two, eighteen hundred and sixty-seven, shall be construed to impose the taxes therein mentioned to the first day of August, eighteen hundred and seventy, but after that date no further taxes shall be levied or assessed under said sections; and all acts and parts of acts relating to the taxes herein repealed, and that all the provisions of said acts, shall continue in full force for levying and collecting all taxes properly assessed or liable to be assessed, or accruing under the provisions of former acts, or drawbacks, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties, and forfeitures incurred under and by virtue thereof. And this act shall not be construed to affect any act done, right accrued, or penalty incurred under former acts, but every such right is hereby saved. And for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty.

Taxes upon dividends of banks, trust companies, savings institutions, and insurance companies, and upon the incomes of those in the service of the United States, to cease after August 1, 1870.  
1866, ch. 184.  
1867, ch. 169.  
Vol. 14, pp. 138, 480.

Saving clause.

SEC. 18. *And be it further enacted*, That the President is hereby authorized to annex to, and unite with each other, two or more adjoining collection districts, whenever in his opinion it will reduce the expenses of collecting the internal revenue, without impairing the efficiency of the service; and thereupon shall retain but one collector and one assessor for such enlarged district. And the Presi-

Adjoining collection districts may be united and supervisors' districts consolidated.

One collector and assessor and supervisor for each district.



dent is also authorized to consolidate in like manner, at his discretion, any two or more adjoining supervisors' districts, and to retain or appoint one supervisor for such consolidated district.

Number of assistant assessors to be permanently reduced.

SEC. 19. *And be it further enacted*, That as soon as practicable after the passage of this act the number of assistant assessors employed shall be permanently reduced by the discharge of all officers of that class who are assigned specially to the assessment of any taxes which shall have been abolished by law; and the commissioner of internal revenue shall be required further to reduce the number of assistant assessors in proportion to any reduction of the service of assessment which has been made, or may hereafter be made, by the repeal of any portion of the internal taxes.

Amendment of act. 1866, ch. 184, § 67. Vol. 14, p. 171.

SEC. 20. *And be it further enacted*, That section sixty-seven of an act approved July thirteen, eighteen hundred and sixty-six, entitled "An act to reduce internal taxation, and to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirty, eighteen hundred and sixty-four," be amended by inserting after the words "that in any case civil or criminal," the words "at law or in equity"; also, by inserting after the words "if the suit were commenced in the court below by summons," the words following: "subpoena, petition, or by any other form of action except as hereinafter provided"; also, by inserting after the words "or if it were commenced by *capias*," the words following: "or by any similar form of proceeding by which a personal arrest is ordered."

Provision as to removal of suits in State courts against revenue officers, &c., to courts of the United States.

Customs duties after December 31, 1870, in lieu of present duties upon

SEC. 21. *And be it further enacted*, That after the thirty-first day of December, eighteen hundred and seventy, in lieu of of the duties now imposed by law on the articles hereinafter enumerated or provided for imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duties, that is to say:—

teas, coffee, and cocoa;

On teas of all kinds, fifteen cents per pound.

On coffee of all kinds, three cents per pound.

On cacao, or cocoa, two cents per pound.

On cocoa leaves or shells, one cent per pound.

On ground or prepared cacao, or cocoa, five cents per pound; and on chocolate, seven cents per pound.

molasses, sirups, and sugars.

On all molasses, five cents per gallon.

On tank-bottom sirup of sugar-cane juice, melada, concentrated melada, and concentrated molasses, one and one half cents per pound.

[Amended, 1871, ch. 6, S. L. Post, p. 282, this vol. Pub. Res. No. 18, § 2, S. L.]

On all raw or muscovado sugar not above number seven, Dutch standard in color, one and three quarter cents per pound.

On all raw or muscovado sugar above number seven, Dutch standard in color, and on all other sugars not above number ten, Dutch standard in color, two cents per pound.

On all other sugars above number ten, Dutch standard in color, and not above number thirteen, Dutch standard in color, two and one quarter cents per pound.

On all other sugars above number thirteen, Dutch standard in color, and not above number sixteen, Dutch standard in color, two and three quarter cents per pound.

On all other sugars above number sixteen, Dutch standard in color, and not above number twenty, Dutch standard in color, three and one quarter cents per pound.

On all sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar, four cents per pound: *Provided*, That the Secretary of the Treasury shall, by regulations, prescribe and require that samples shall be taken by inspectors from the hogshead, box, or other package, in such

Provision as to samples.

a manner as to represent a true average of the contents of the package, and from a sufficient number of packages of the same mark in each and every invoice, so that the samples on which the classification is made shall be a fair average in quality of the sugar imported under that mark, and the classification shall be adjudged on the entire mark accordingly; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher by scoring the figures indelibly on each package: *Provided*, That all sirup of sugar, sirup of sugar-cane juice, melada, concentrated melada, or concentrated molasses entered under the name of molasses, shall be forfeited to the United States.

Weights how to be marked.

Sirups, &c., entered as molasses to be forfeited.

On all wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon, twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon, sixty cents per gallon; valued at over one dollar per gallon, one dollar per gallon, and in addition thereto twenty-five per centum ad valorem.

Customs duties on wines imported in casks;

On wines of all kinds, imported in bottles, and not otherwise herein provided for, the same rate per gallon as wines imported in casks, but all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.

in bottles.

On champagne and all other sparkling wines, in bottles, six dollars per dozen bottles containing each not more than one quart and more than one pint; and three dollars per dozen bottles containing not more than one pint each, and more than one half pint; and one dollar and fifty cents per dozen bottles, containing one half pint each, or less; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle: *Provided*, That any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States: *And provided further*, That wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle; no allowance shall be made for breakage unless such breakage is actually ascertained by count and certified by a custom-house appraiser; and so much of section fifty-nine of an act entitled "An act to regulate the collection of duties on imports and tonnage," approved March two, seventeen hundred and ninety-nine, as provided for allowance for leakage and breakage, is hereby repealed.

Customs duties upon champagne and sparkling wines.

Liquors containing over 22 per cent of alcohol entered as wines to be forfeited; imported in bottles, how to be packed.

Additional duty on bottles.

Allowance for leakage and breakage repealed.

1799, ch. 22, § 59, S. L.

Vol. 1, p. 672, S. L. See note.<sup>a</sup>

On brandy and on other spirits manufactured or distilled from grain or other materials, and not otherwise provided for, two dollars per proof gallon: *Provided*, That each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the second section of the "Act im-

Customs duty on brandy and distilled spirits.

What to be "proof gallon;" what "standard proof."

1868, ch. 186, § 2, Vol. 15, p. 125, S. L. See note.<sup>b</sup>

<sup>a</sup> NOTE.—*And be it further enacted*, That there be an allowance of 2 per cent, for leakage, on the quantity which shall appear by the gauge to be contained in any cask of liquors, subject to duty by the gallon; and 10 per cent on all beer, ale, and porter in bottles, and 5 per cent on all other liquors in bottles, to be deducted from the invoice quantity, in lieu of breakage, or it shall be lawful to compute the duties on the actual quantity to be ascertained by tale at the option of the importer, to be made at the time of entry. (Vol. 1, S. L., p. 672).

Allowance for leakage and breakage.

<sup>b</sup> NOTE.—*And be it further enacted*, That proof spirit shall be held and taken to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60° F.; and the Commissioner of Internal Revenue, for the preven-

Proof spirit to be what.

Duty on cordials,  
liqueurs, &c.

Spirituous liquors  
imported in casks  
of less than 14 gal-  
lons to be forfeited.

Duty on pimento  
and pepper;

on ginger, cinna-  
mon, and other  
spices;

on corsets or man-  
ufactured cloth;

eyelets;  
ultramarine;  
wools on skin;

flax straw and flax.

Customs duties  
on hemp, tow, jute,  
&c.

cotton bagging;

Weighing and  
gauging instru-  
ments and meters.

Rules for inspec-  
tion, &c., of spirits.  
Gallon to be  
what.

Tax on brandy  
from grapes.

Distillers of  
brandy from ap-  
ples, &c., may be  
exempt, &c.

posing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight.

On cordials, liqueurs, arrack, absynthe, kirshwasser, vermouth, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for, two dollars per gallon: *Provided*, That any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

On pimento and on black, white, and red or cayenne pepper, five cents per pound.

On ground pimento and on ground pepper of all kinds, ten cents per pound.

On ginger root, two cents per pound.

On ginger, ground, five cents per pound.

On cinnamon and on nutmegs, twenty cents per pound.

On mace, twenty-five cents per pound.

On cloves, five cents per pound.

On clove stems, three cents per pound.

On cassia and cassia vera, ten cents per pound.

On cassia buds and ground cassia, twenty cents per pound.

On all other spices, twenty cents per pound; ground or prepared, thirty cents per pound.

On corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less, two dollars per dozen; when valued over six dollars per dozen, thirty-five per centum ad valorem.

On eyelets of every description, six cents per thousand.

On ultramarine, six cents per pound.

On wools on the skin, the same rates as on other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

On flax straw, five dollars per ton.

On flax not hackled or dressed, twenty dollars per ton; on flax hackled, known as "dressed line," forty dollars per ton.

On hemp, manila, and other like substitutes for hemp, not otherwise provided for, twenty-five dollars per ton.

On the tow of flax or hemp, ten dollars per ton.

On jute, sunn, coir, and Sisal grass, fifteen dollars per ton.

On jute butts, six dollars per ton.

On cotton bagging or other manufactures, not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

tion and detection of frauds by distillers of spirits, is hereby authorized to adopt and prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, meters, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used or to be used in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits. And in all sales of spirits hereafter made a gallon shall be taken to be a gallon of proof spirit, according to the foregoing standard set forth and declared for the inspection and gauging of spirits throughout the United States. The tax on brandy made from grapes shall be the same and no higher than that upon other distilled spirits; and the Commissioner of Internal Revenue is hereby authorized, with the approval of the Secretary of the Treasury, to exempt distillers of brandy from apples, peaches, or grapes exclusively from such other of the provisions of this act relating to the manufacture of spirits as in his judgment may seem expedient. (Vol. 15, S. L., p. 125.)

On iron in pigs, seven dollars per ton.	iron.
On cast scrap-iron of every description, six dollars per ton.	
On wrought scrap-iron of every description, eight dollars per ton:	
<i>Provided</i> , That nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use and is fit only to be remanufactured.	What to be deemed "scrap iron."
On sword blades, thirty-five per centum ad valorem.	Duty on swords and blades;
On swords, forty-five per centum ad valorem.	
On steel railway bars, one and one quarter cent per pound; and on all railway bars made in part of steel, one cent per pound: <i>Provided</i> , That metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel: <i>And provided further</i> , That round iron in coils, three sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned: <i>And provided further</i> , That steel, commercially known as crinoline, corset, and hat steel wire, shall pay duty at the rate of nine cents per pound and ten per centum ad valorem.	steel railway bars, &c. What to be classed as steel. Round iron in coils to pay same duty as iron wire, &c.
On rough or unfinished grindstones, one dollar and fifty cents per ton; on finished grindstones, two dollars per ton.	Duty on certain steel wire; grindstones;
On freestone, sandstone, granite, and all building or monumental stone, except marble, one dollar and fifty cents per ton.	building, &c., stone, except marble;
On all sawed, dressed, or polished marble, marble slabs, and marble paving tiles, thirty per centum ad valorem, and in addition twenty-five cents per superficial square foot not exceeding two inches in thickness; if more than two inches in thickness, ten cents per foot, in addition to the above rate for each inch or fractional part thereof in excess of two inches in thickness: <i>Provided</i> , That if exceeding six inches in thickness, such marble shall be subject to the duty now imposed upon marble blocks.	sawed, &c., marble;
On hair-cloth of the description known as hair seating, eighteen inches wide or over, forty cents per square yard; less than eighteen inches wide, thirty cents per square yard.	haircloth, &c;
On hair-cloth known as crinoline cloth, and on all other manufactures of hair not otherwise provided for, thirty per centum ad valorem.	
On hair-pins made of iron wire, fifty per centum ad valorem.	hairpins;
On aniline dyes and colors, by whatever name known, fifty cents per pound, and thirty-five per centum ad valorem.	aniline dyes and colors;
On buttons and on ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goat's hair, fifty per centum ad valorem.	buttons, &c.;
On silicate of soda, or other alkaline silicates, a half a cent per pound.	alkaline silicates;
On sporting gun-wads of all descriptions, thirty-five per centum ad valorem.	gun wads;
On nickel, thirty cents per pound.	nickel;
On nickel oxide and alloy of nickel with copper, twenty cents per pound.	
On watches, watch-cases, watch movements, parts of watches, and watch materials, twenty-five per centum ad valorem.	watches, &c.
On watch jewels, ten per centum ad valorem.	
On live animals, twenty per centum ad valorem: <i>Provided</i> , That animals specially imported for breeding purposes from beyond the seas shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may pre-	Customs duties on live animals.

What animals  
may be admitted  
free.

scribe: *And provided further*, That teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *And provided further*, That all animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association, shall be admitted free of duty upon bond being first given, in accordance with regulations to be prescribed by the Secretary of the Treasury, with condition that the full duty hereinbefore imposed shall be paid in case of the sale of any such animals in the United States.

Duty on oranges  
and other fruits.

Allowance for  
loss by decay.

On oranges, lemons, pineapples, and grapes, twenty per centum ad valorem; and on limes, bananas, plantains, shaddocks, mangoes, and cocoanuts, ten per centum ad valorem: *Provided*, That no allowance shall be made for loss by decay on the voyage, unless the said loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity.

Currants, prunes,  
and plums.

Oils.

On Zante, or other currants, and prunes and plums, two and one-half cents per pound.

On neat's-foot oil, and all animal, whale, seal, and fish oils, twenty per centum ad valorem.

On oil made of linseed or flaxseed, thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon.

On hempseed and rapeseed, and other oil seeds of like character other than linseed or flaxseed, one half cent per pound.

No drawback on  
certain oil cake.

On linseed or flaxseed, twenty cents per bushel of fifty-six pounds weight: *Provided*, That no drawback shall be allowed on oil cake made from imported seed.

Duty on sesame  
seed.

On sesame seed oil or Cenne oil, and cotton-seed oil, thirty cents per gallon.

On sesame seed, ten per centum ad valorem.

Opium.

On opium, one dollar per pound.

Opium, &c., not  
to be removed from  
bonded warehouse  
without payment of  
duties, &c.

On opium prepared for smoking, and on all other preparations of opium not otherwise provided for, six dollars per pound: *Provided*, That opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

Duty on morphia.

On morphia, and on all salts of morphia, one dollar per ounce.

Cotton thread,  
yarn, &c.

On cotton thread, yarn, warps, or warp yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound, ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound, twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound, thirty cents per pound; valued at over eighty cents per pound, forty cents per pound; and in addition to said rates of duty twenty per centum ad valorem.

Additional articles  
free of duty  
after December 31,  
1870.

SEC. 22. *And be it further enacted*, That after the thirty-first day of December, eighteen hundred and seventy, in addition to imported articles now by law exempt from duty, and not herein otherwise provided for, the following articles hereinafter enumerated and provided for shall also be free:—

Acid, arsenious, crude.

Acid, nitric, not chemically pure.

Acid, muriatic.  
 Acid, oxalic.  
 Acid, picric, and nitro-picric: *Provided*, That carboys containing acids shall be subject to the same duty as if empty.

Arsenic.

Aconite, root, leaf, and bark.

Agaric.

Alkanet root.

Alkekengi.

Albumen and lactarine.

Amber, gum.

Aloes.

Aniline oil, crude.

Ammonia, crude.

Annato seed.

Argols, crude.

Asbestos, not manufactured.

Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty.

Articles the growth, produce, and manufacture of the United States when returned in the same condition as exported: *Provided*, That proof of the identity of such articles be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. And all acts and parts of acts heretofore passed prescribing regulations in regard to such importations are hereby repealed.

Additional articles free of duty after December 31, 1870.

Bamboos, unmanufactured.

Barks, viz.: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, Canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

Belladonna, root and leaf.

Bromine.

Bitter apples, colocynth, colocynitida.

Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for in this act.

Bells broken and bell-metal broken, and fit only to be remanufactured.

Bones, crude, not manufactured, bones ground and calcined, bone dust and bone ash for manufacture of phosphates and fertilizers.

Books which have been printed and manufactured more than twenty years.

Brimstone, crude.

Burr stone in blocks, rough or unmanufactured, and not bound up into mill-stones.

Buchu leaves.

Citrate of lime.

Columbo root.

Cantharides.

Castor or castoreum.

Catechu or cutch.

Catgut or whip gut, unmanufactured.

Coal, anthracite.

Coc[clulus indicus.

Conian cicuta, or hemlock, seed and leaf.

Cudbear.

Collections of antiquity, specially imported, and not for sale.

Chalk and cliff stone, unmanufactured.

Cork wood, or cork bark, unmanufactured.

Carnelian, unmanufactured.  
 Cuttle-fish bone.  
 Diamond dust or bort.  
 Dragon's blood.  
 Eggs.  
 Emery ore or rock, not pulverized, not ground.  
 Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.  
 Fibrin, in all forms.  
 Fish, fresh, for immediate consumption.  
 Fish for bait.  
 Flint and ground flint stones.  
 Foliæ digitalis.  
 Fashion plates engraved on steel or on wood, colored, plain.  
 Fur skins of all kinds not dressed in any manner.  
 Glass, broken in pieces, which cannot be cut for use, and fit only to be remanufactured.  
 Guano, and other animal manures.  
 Gums, Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, damar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guaiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for.  
 Gutta-percha, crude.  
 Goat-skins, raw.  
 Horse and cow hair, not cleaned and dressed.  
 Hoofs, horns, and horn tips.  
 Hide cuttings, raw and in the hair, for glue stock.  
 Hemlock bark.  
 Hyoscyamus, or henbane leaf.  
 Iodine, crude.  
 Ipecac.  
 India-rubber, crude, and milk of.  
 Ivory and vegetable ivory, unmanufactured.  
 Jalap.  
 Jet, unmanufactured.  
 Juniper and laurel berries.  
 Kryolite.  
 S. Lac, crude, seed, button, stick, shell or dye.  
 Lava, unmanufactured.  
 Leeches.  
 Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.  
 Liquorice root.  
 Litmus and all lichens, prepared or not prepared.  
 Logs and round unmanufactured timber not otherwise provided for, and ship timber.  
 Madder root, of all kinds, ground, and ground mungeet, or Indian madder.  
 Manna.  
 Moss, Iceland, and other mosses, crude.  
 Musk and civet, crude, in natural pod.  
 Nitrate of soda, or cubic niter.  
 Oak bark.  
 Ore of antimony, or crude sulphuret of.  
 Orange and lemon peel, not preserved, candied, or otherwise prepared.  
 Orchill, or archill, in the weed or liquid.  
 Palm nuts and palm-nut kernels.  
 Palm and cocoa-nut oil.

Additional articles free of duty after December 31, 1870.

Paintings, statuary, fountains, and other works of art, the production of American artists: *Provided*, That the fact of such production be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist: *And provided further*, That all paintings, statuary, fountains, and other works of art, the production and property of an American artist, now held for payment of duties in any custom-house of the United States, shall be surrendered to such artist without payment of duties or charge, upon his affidavit filed in the department of the Secretary of the Treasury that the same are the production of such artist.

Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.

Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith, for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

Household effects of persons and families returning or emigrating from foreign countries, which have been in actual use abroad by them, and not intended for any other person or persons or for sale, not exceeding the value of five hundred dollars.

Phosphates, crude or native, for fertilizing purposes.

Plants, trees, shrubs, roots, seed-cane, and seeds imported by the department of Agriculture, or the United States botanic garden.

Platinum vases or retorts for chemical uses, or parts thereof.

Potassa, muriate of.

Quassia wood.

Rags, of cotton, linen, jute, and hemp, and paper waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

Rhubarb.

Resins, crude, not otherwise provided for.

Rose leaves.

Saffron and safflower.

Sarsaparilla, crude.

Seaweed, not otherwise provided for.

Scammony, or resin of scammony.

Sandal wood.

Seeds: cardamon, caraway, coriander, fenugreek, fennel, cummin, and other seeds not otherwise provided for.

Senna, in leaves.

Shells of every description, not manufactured.

Shrimps, or other shell fish.

Skeletons, and other preparations of anatomy.

Silkworm eggs.

Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

Squills, or silla.

Sweepings of silver or gold.

Tapioca, cassava, or cassada.

Tea plants.

Turtles.

Verdigris, or subacetate of copper.

Wood ashes, and lye of, and beet-root ashes.

Woods, viz.: poplar, or other woods for the manufacture of paper.

Worm seed, Levant.

Xylonite, or Xylotile.

Free of duty.



Certain machinery may be, for two years, imported free of duty by any State, &c.; and steam-plow machinery by any person for his own use.

SEC. 23. *And be it further enacted*, That for the term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for, steam-towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury. And also that for the term of two years from and after the passage of this act, and no longer, steam-plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulation of the Secretary of the Treasury as before provided.

"Saltpetre" in act 1863, ch. 77, § 7, vol. 12, p. 742, S. L., to mean what.

SEC. 24. *And be it further enacted*, That the word "saltpetre," as used in section seven of the act of March three, eighteen hundred and sixty-three, allowing drawback of duty on foreign saltpetre manufactured into gunpowder in the United States, and exported therefrom, shall be construed to mean the element of nitre so used, whether it be the nitrate of potash or nitrate of soda.

Certain ships, boats, &c., not to be subject to certain tonnage tax, nor special tax.

1862, ch. 163, § 15, Vol. 12, p. 558, S. L.

1865, ch. 80, § 4, S. L.

Vol. 13, p. 493, 1864, ch. 173, § 103, S. L.

Vol. 13, p. 275, S. L.

SEC. 25. *And be it further enacted*, That section fifteen of the act approved July fourteen, eighteen hundred and sixty-two, entitled "An act increasing, temporarily, the duties on imports, and for other purposes," and section four of the act in amendment thereof, approved March three, eighteen hundred and sixty-five, be, and the same are hereby, so amended that no ship, vessel, steamer, boat, barge, or flat belonging to any citizen of the United States, trading from one port to or point within the United States, to another port or point within the United States, or employed in the bank, whale, or other fisheries, shall hereafter be subject to the tonnage tax or duty provided for in said acts; and the proviso in section one hundred and three of the "Act to provide internal revenue to support the government and to pay the interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, requiring an annual special tax to be paid by boats, barges, and flats, is hereby repealed.

Duties upon imported merchandise in public stores, &c., when this act takes effect.

1871, ch. 114, § 4, p. 514, vol. S. L.

Pub. Res. No. 18, p. 282, this vol.

SEC. 26. *And be it further enacted*, That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

Laws imposing a tax upon bequests, &c., for certain public charitable, &c., uses, repealed.

Unpaid taxes levied thereon not to be collected.

SEC. 27. *And be it further enacted*, That all provisions of existing laws whereby any tax or duty is laid upon bequests or devises, or transfers by deed, grant, or gift, made or intended to take effect after the death of the grantor, of any real or personal property, in trust or otherwise, for public uses of a literary, educational, or charitable character, or upon any real or personal estate which may become subject to any trust as aforesaid under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, be, and the same are hereby, repealed, and no taxes heretofore levied thereunder, but not paid, shall be collected.

Tobacco now required to be put up in wooden packages may be put up in metallic packages.

1868, ch. 186, § 62, Vol. 15, p. 153, S. L.

SEC. 28. *And be it further enacted*, That in all cases where tobacco is required to be put up in wooden packages, as provided by section sixty-two of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight, it shall be lawful for the commissioner of internal revenue to allow the same to be put up in metallic packages:

*Provided*, That they shall be so constructed with such corrugations for receiving and protecting the revenue stamps as the commissioner may approve.

Proviso.

SEC. 29. *And be it further enacted*, That whenever any merchandise, except wine, distilled spirits, and perishable or explosive articles, or articles in bulk, imported at the ports of New York, in the State of New York; Philadelphia, in the State of Pennsylvania; Boston, in the State of Massachusetts; Baltimore, in the State of Maryland; Portland, in the State of Maine; Port Huron, in the State of Michigan; New Orleans, in the State of Louisiana; and San Francisco, in the State of California, shall appear by the invoice or bill of lading and by the manifest to be consigned to and destined for either of the ports specified in section thirty-five of this act, the collector at the port of arrival shall permit the owner, agent, or consignee to make entry thereof for warehouse or immediate transportation, in triplicate, setting forth the particulars in such entry and the route by which such goods are to be forwarded, whether by land or water. The entry having been compared with the invoice and duly sworn to, and such an examination of the goods and merchandise having been made as will satisfy the customs officers that the same corresponds with the manifest and invoice, and the duties estimated on the value and quantity of the invoice, and on the execution of a bond as hereinafter provided, the collector shall deliver the same to be immediately transported to such port of destination, at the sole cost and risk of such owner, agent, or consignee. And goods and merchandise imported to any of the aforesaid ports of entry, and designed for any port designated by the thirty-fifth section of this act, the collector of said port shall give priority in time to the examination of said goods and merchandise for the purpose of forwarding the same to their port of destination, and said examination shall not necessitate the transportation of said goods and merchandise to the warehouse or appraiser's office; and such merchandise so entered for immediate transportation shall not be subject to appraisement and liquidation of duties at the port of first arrival aforesaid, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice and entry, and the same examination and appraisement thereof shall be required and had at the said port of destination as would have been required at the port of original importation if such merchandise had been entered for consumption or warehouse at such port.

Provision as to entry, &c., of certain merchandise imported at certain ports and destined for certain other ports.

See § 38.

Entry in triplicate and to state what.

After proper entry made and bond given goods may be delivered for immediate transportation.

Such goods to be first examined.

Need not be carried to appraisers, nor pay duties at the port of first arrival.

SEC. 30. *And be it further enacted*, That the bond required by the foregoing section shall be in a penal sum of at least double the invoice value of the merchandise, with the duties added, and in such form, and with such number of sureties (not less than two) as shall be prescribed by the Secretary of the Treasury; and the said sureties shall justify, by affidavit taken before the collector of customs and attached to the said bond, in an amount at least double the penalty of the bond, and the said collector shall certify to their sufficiency; and the said bond may be executed at the port of final destination, and transmitted to the collector at the port of first arrival, as provided by the act of March two, eighteen hundred and ninety-one.

Bond, penalty, and sureties. See § 38.

May be executed at port of final destination, &c. 1831, ch. 87, vol. 4, p. 480, S. L.

SEC. 31. *And be it further enacted*, That merchandise so entered for transportation shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to or by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise they shall become bound to the United States

Such merchandise to be delivered for transportation only to common carriers designated by the Secretary of the Treasury.

Carriers to give bond. See § 38. in bonds of such form and amount, and with such conditions (not inconsistent with law) and such security as the Secretary of the Treasury shall require.

Merchandise so transported, how to be conveyed and under whose control. Inspectors. SEC. 32. *And be it further enacted*, That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles, securely fastened with locks or seals, under the exclusive control of the officers of customs; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the said Secretary, and at the expense of the said companies respectively. And such merchandise shall not be unladen or trans[s]hipped between the ports of first arrival and final destination.

See § 38, p. 248. No unloading, &c., between first and last ports.

1871, ch. 25, vol. 17, p. 16, S. L. Merchandise, except, &c., to be transferred from importing vessels to cars; if transferred to any other place;

bonded warehouses for such merchandise;

if remaining there more than ten days. See § 38.

Forms of entries, bonds, &c., and rules and regulations. See § 38.

Privileges of this act to extend to what ports; [Extended to Detroit, 1871, ch. 21, § 15, vol. 17, p. 10, S. L.]

and to what importations. See § 38.

Appointment of appraisers, weighers, inspectors, &c. See § 38.

Pay.

SEC. 33. *And be it further enacted*, That merchandise so destined for immediate transportation as aforesaid, except the packages designated for examination, shall be transferred, under proper supervision, directly from the importing vessel to the cars, vessel, or vehicles in which the same is to be transported to its final destination; and if transferred from the importing vessel to any bonded or other warehouse, or to any other place than such car, vessel, or vehicle, it shall be taken possession of by the collector as unclaimed, and deposited in public store, and shall not be removed from such store without entry and appraisalment, as in ordinary cases. But the Secretary of the Treasury may, in his discretion, and with such precaution as he shall deem proper, authorize the establishment of bonded warehouses especially and exclusively appropriated to the reception of such merchandise in cases where its immediate transfer to the transporting car, vessel, or vehicle shall be impracticable. But merchandise remaining in such warehouse more than ten days shall be deprived of the privileges conferred by this act, and shall be taken possession of by the collector as unclaimed, and held until regularly entered and appraised.

SEC. 34. *And be it further enacted*, That the Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers to be required, and all needful rules and regulations, not inconsistent with law, to be observed in the execution of this act, which shall have the force and effect of law.

SEC. 35. *And be it further enacted*, That the privilege of this act shall extend to the ports of New York, in the State of New York; Boston, in the State of Massachusetts; Providence, in the State of Rhode Island; Philadelphia, in the State of Pennsylvania; Baltimore, in the State of Maryland; Norfolk, in the State of Virginia; Charleston, in the State of South Carolina; Savannah, in the State of Georgia; New Orleans, in the State of Louisiana; Portland, in the State of Maine; Buffalo, in the State of New York; Chicago, in the State of Illinois; Cincinnati, in the State of Ohio; Saint Louis, in the State of Missouri; Evansville, in the State of Indiana; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Cleveland, in the State of Ohio; San Francisco, in the State of California; Portland, in the State of Oregon; Memphis, in the State of Tennessee; and Mobile, in the State of Alabama; and to importations from or to Europe, and from or to Asia, or the islands adjacent thereto, via the United States.

SEC. 36. *And be it further enacted*, That at each of said ports, for which an appraiser of imported merchandise is not now provided for by law, there shall be appointed an appraiser of imported merchandise, at a salary of three thousand dollars per annum, and also such number of weighers, gaugers, measurers, and inspectors as may be necessary to execute the provisions of this act, who shall receive the ordinary legal compensation of such officers.

SEC. 37. *And be it further enacted*, That any person maliciously opening, breaking, or entering, by any means whatever, any car, vessel, vehicle, warehouse, or package containing any such merchandise delivered for transportation as aforesaid, removing, injuring, breaking, or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse, or package, or aiding, abetting, or encouraging any other person or persons so to remove, break, injure, or deface such locks or seals, or to open, break, or enter such car, vessel, or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel, or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and in addition to any penalties heretofore prescribed shall, on conviction, be imprisoned not less than six months nor more than two years; and any person swearing wilfully false in any oath prescribed in this act, or by the Secretary of the Treasury in pursuance of authority to make all needful regulations conferred upon him by this act, shall be guilty of wilful and corrupt perjury.

Penalty for maliciously breaking, &c., any car, &c., containing such merchandise, with intent, &c.; for removing, injuring, &c., any lock or seal on such car, &c., with such intent or aiding therein;

for knowingly receiving any merchandise unlawfully removed from such car;

for wilfully swearing falsely in taking any oath required, &c.

SEC. 38. *And be it further enacted*, That sections twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, and thirty-seven of this act shall take effect on the first day of October, eighteen hundred and seventy.

When certain sections of this act shall take effect.

Approved, July 14, 1870.

S. L. VOL. 16, CHAP. VI.—*An act to amend an act entitled "An act to reduce internal taxes, and for other purposes," approved July fourteenth, eighteen hundred and seventy.*

December 22, 1870.

1870, ch. 238, § 21. Ante, p. 270, this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of section twenty-one of the act to reduce internal taxes, and for other purposes, approved July fourteen, eighteen hundred and seventy, as relates to sugar, be amended so [that] it will read—

Customs duties on sugar.

On all sugar not above number seven, Dutch standard in color, one and three quarter cents per pound.

On all sugar above number seven, and not above number ten, Dutch standard in color, two cents per pound.

On all sugar above number ten, and not above number thirteen, Dutch standard in color, two and one quarter cents per pound.

On all sugar above number thirteen, and not above number sixteen, Dutch standard in color, two and three quarter cents per pound.

On all sugar above number sixteen, and not above number twenty, Dutch standard in color, three and one quarter cents per pound.

On all sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar, four cents per pound: *Provided*, That the Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package: *And provided further*, That all sirup of sugar, sirup of sugar-cane juice, melada, concentrated melada, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States.

Provision as to samples.

Weights, how to be marked.

Sirups, &c., entered as molasses to be forfeited.

Approved, December 22, 1870.

January 30, 1871.

1870, ch. 255.  
Ante, p. 264, for  
act.Customs duty on  
foreign merchandise  
arriving in the  
United States prior  
to December 31,  
1870, and not in  
public stores.Ante, p. 278, this  
vol.Owner to make  
application.The word "here-  
in" to be inserted  
in the twenty-first  
section of act 1870,  
ch. 255.Ante, p. 270, for  
section, this vol.S. L. VOL. 16, p. 592 [No. 18].—*Joint resolution declaratory of the meaning of the act entitled "An act to reduce internal taxes, and for other purposes," approved July fourteen, eighteen hundred and seventy.*

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That all foreign merchandise which arrived at a port of the United States on or before the thirty-first day of December, eighteen hundred and seventy, and not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits of the twenty-sixth section of an act entitled "An act to reduce internal taxes, and for other purposes," approved July fourteen, eighteen hundred and seventy, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on or prior to the thirty-first day of December, eighteen hundred and seventy: Provided, That the owner of such merchandise shall, within thirty days from the passage of this resolution, make application therefor in writing to the collector of the port at which such merchandise arrived.*

SEC. 2. *And be it further resolved, That the said act is hereby further amended by inserting the word "herein," in the twenty-first section thereof, between the words "otherwise" and "provided," wherever the said words occur together in the said section, and this amendment shall take effect from and after January first, eighteen hundred and seventy-one.*

Approved, January 30, 1871.

February 10, 1871.

1866, ch. 201, §  
22.  
Vol. 14, p. 183,  
S. L.S. L., VOL. 16, CHAP. XLV.—*An act to amend section twenty-two of an act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteen, eighteen hundred and sixty-six.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section twenty-two of an act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteen, eighteen hundred and sixty-six, be, and the same is hereby, amended, so that the same shall be as follows:—*

Master, &c., of  
any enrolled or li-  
censed vessel on  
northern, &c., fron-  
tiers, purchasing  
"sea stores" at any  
port in adjacent  
British provinces to  
report same at first  
port of arrival in  
the United States;

to make oath;

such articles, if not  
excessive, to be free  
of duty;if found to be in  
excess, duty to be  
paid on excess.

SEC. 22. *And be it further enacted, That if any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States shall touch at any port or place in the adjacent British provinces, and the master or other person having charge of such vessel shall purchase any goods, wares, or merchandise, for the use of said vessel, said master or other person having charge of said vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them "sea stores"; and in the oath to be taken by such master or other person in charge of such vessel, on making said report, he shall declare that the articles so specified or designated "sea stores" are truly intended for the use exclusively of said vessel, and are not intended for sale, transfer, or private use; and if, upon examination and inspection by the collector or other officer of the customs, such articles are not deemed excessive in quantity for the use of said vessel, until an American port may be reached by such vessel, where such sea stores can be obtained, such articles shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles, or any part thereof so reported, are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by said master or other person having charge of said vessel, on pain of for-*

feiting a sum of not less than one hundred dollars, nor more than four times the value of such excess, or said master or other person having charge of such vessel shall be liable to imprisonment for a term of not less than three months nor more than two years, at the discretion of the court. And if any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of said articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be seized and forfeited: *Provided always*, That articles purchased for the use of or for sale on board any steamboat, propeller, or other vessel, as saloon stores or supplies, shall be deemed goods, wares, and merchandise, and shall be liable (when purchased at a foreign port) to entry and the payment of the duties found to be due thereon at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon-keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other goods, wares, or merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon-keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon-keeper or other person purchasing and owning as aforesaid shall forfeit and pay the sum of not less than one hundred dollars, nor more than five hundred dollars, and in addition thereto shall be imprisoned for a term of not less than three months nor more than two years.

Penalty.

Dutiable articles on board and not in report to be forfeited with vessel.

"Saloon stores or supplies" to pay duty.

Penalty.

Imprisonment.

Approved, February 10, 1871.

STAT. L., VOL. 17, P. 863.—*Proclamation by the President of treaty between the United States and Great Britain.*

May 8, 1871.

Whereas a treaty, between the United States of America and her Majesty the Queen of the United Kingdom of Great Britain and Ireland, concerning the settlement of all causes of difference between the two countries, was concluded and signed at Washington by the high commissioners and plenipotentiaries of the respective governments on the eighth day of May last,

\* \* \* \* \*

### ARTICLE XVIII.

It is agreed by the high contracting parties that, in addition to the liberty secured to the United States fishermen by the convention between the United States and Great Britain, signed at London on the 20th day of October, 1818, of taking, curing, and drying fish on certain coasts of the British North American Colonies therein defined, the inhabitants of the United States shall have, in common with the subjects of her Britannic Majesty, the liberty, for the term of years mentioned in Article XXXIII. of this treaty, to take fish of every kind, except shell-fish, on the sea-coasts and shores, and in the bays, harbors, and creeks, of the provinces of Quebec, Nova Scotia, and New Brunswick, and the colony of Prince Edward's Island, and of the several islands thereunto adjacent, without being restricted to any distance from the shore, with permission to land upon the said coasts and shores and islands, and also upon the Magdalen Islands, for the purpose of drying their nets and curing their fish; provided that, in so doing, they do not interfere with the rights of private property, or with British fishermen, in the peaceable use of any part of the said coasts in their occupancy for the same purpose.

Right of the inhabitants of the United States in certain sea fisheries in common.

Vol. 8, p. 248, S. L.

Salmon and shad  
fisheries exclusively  
for British fisher-  
men.

It is understood that the above-mentioned liberty applies solely to the sea fishery, and that the salmon and shad fisheries, and all other fisheries in rivers and the mouths of rivers, are hereby reserved exclusively for British fishermen.

\* \* \* \* \*

#### ARTICLE XXI.

Certain fish oil  
and fish to be free  
of duty.  
See articles 32  
and 33.

*It is agreed that, for the term of years mentioned in Article XXXIII, of this treaty, fish oil and fish of all kinds (except fish of the inland lakes, and of the rivers falling into them, and except fish preserved in oil), being the produce of the fisheries of the United States, or of the Dominion of Canada, or of Prince Edward's Island, shall be admitted into each country, respectively free of duty.*

\* \* \* \* \*

#### ARTICLE XXVI.

Navigation of the  
St. Lawrence to be  
free.

The navigation of the river St. Lawrence, ascending and descending, from the forty-fifth parallel of north latitude, where it ceases to form the boundary between the two countries, from, to, and into the sea, shall forever remain free and open for the purposes of commerce to the citizens of the United States, subject to any laws and regulations of Great Britain, or of the dominion of Canada, not inconsistent with such privilege of free navigation.

Of other rivers.

The navigation of the rivers Yukon, Porcupine, and Stikine, ascending and descending, from, to, and into the sea, shall forever remain free and open for the purposes of commerce to the subjects of her Britannic Majesty and to the citizens of the United States, subject to any laws and regulations of either country within its own territory, not inconsistent with such privilege of free navigation.

#### ARTICLE XXVII.

The use on terms  
of equality of cer-  
tain canals by citi-  
zens of both coun-  
tries to be urged.

The government of her Britannic Majesty engages to urge upon the government of the dominion of Canada to secure to the citizens of the United States the use of the Welland, St. Lawrence, and other canals in the dominion of terms of equality with the inhabitants of the dominion; and the government of the United States engages that the subjects of her Britannic Majesty shall enjoy the use of the St. Clair Flats canal on terms of equality with the inhabitants of the United States, and further engages to urge upon the State governments to secure to the subjects of her Britannic Majesty the use of the several State canals connected with the navigation of the lakes or rivers traversed by or contiguous to the boundary line between the possessions of the high contracting parties, on terms of equality with the inhabitants of the United States.

#### ARTICLE XXVIII.

Navigation of  
Lake Michigan.

The navigation of Lake Michigan shall also, for the term of years mentioned in Article XXXIII. of this treaty, be free and open for the purposes of commerce to the subjects of her Britannic Majesty, subject to any laws and regulations of the United States or of the States bordering thereon not inconsistent with such privilege of free navigation.

ARTICLE XXIX.

*It is agreed that, for the term of years mentioned in Article XXXIII. of this treaty, goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, and any other ports in the United States which have been or may, from time to time, be specially designated by the President of the United States, and destined for her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the government of the United States may from time to time prescribe; and under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without the payment of duties, from such possessions through the territory of the United States for export from the said ports of the United States.*

Provisions for the conveyance in transit through territory of the United States of certain merchandise imported at certain ports of the United States, and of goods intended for export.

It is further agreed that, for the like period, goods, wares, or merchandise arriving at any of the ports of her Britannic Majesty's possessions in North America, and destined for the United States, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the said possessions, under such rules and regulations, and conditions for the protection of the revenue as the governments of the said possessions may from time to time prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without payment of duties, from the United States through the said possessions to other places in the United States, or for export from ports in the said possessions.

Reciprocal provisions as to conveyance in transit through British territory.

ARTICLE XXX.

*It is agreed that, for the term of years mentioned in Article XXXIII. of this treaty, subjects of her Britannic Majesty may carry in British vessels, without payment of duty, goods, wares, or merchandise from one port or place within the territory of the United States upon the St. Lawrence, the great lakes, and the rivers connecting the same, to another port or place within the territory of the United States as aforesaid: Provided, That a portion of such transportation is made through the dominion of Canada, by land carriage and in bond, under such rules and regulations as may be agreed upon between the government of her Britannic Majesty and the government of the United States.*

British subjects may carry in British vessels goods free of duty from certain ports of the United States to other such ports, if part of such carriage is through Canada by land and in bond.

Citizens of the United States may for the like period carry in United States vessels, without payment of duty, goods, wares, or merchandise from one port or place within the possessions of her Britannic Majesty in North America to another port or place within the said possessions: *Provided, That a portion of such transportation is made through the territory of the United States by land carriage and in bond, under such rules and regulations as may be agreed upon between the government of the United States and the government of her Britannic Majesty.*

Reciprocal privileges granted to citizens of the United States.

See p. 298, ante, this vol.

The government of the United States further engages not to impose any export duties on goods, wares, or merchandise carried under this article through the territory of the United States; and her Majesty's government engages to urge the parliament of the dominion of Canada and the legislatures of the other colonies not to impose any export duties on goods, wares, or merchandise carried under this article; and the government of the United States may, in case such export duties are imposed by the dominion of Canada, suspend, dur-

Provision as to export duties on goods carried under this article.



ing the period that such duties are imposed, the right of carrying granted under this article in favor of the subjects of her Britannic Majesty.

Privileges granted by this article may be suspended by the United States, if, &c.

*The government of the United States may suspend the right of carrying granted in favor of the subjects of her Britannic Majesty under this article, in case the dominion of Canada should at any time deprive the citizens of the United States of the use of the canals in the said dominion on terms of equality with the inhabitants of the dominion, as provided in Article XXVII.*

#### ARTICLE XXXI.

Provision as to duty on lumber cut in Maine, floated down the St. John and shipped to the United States from New Brunswick.

The government of her Britannic Majesty further engages to urge upon the parliament of the dominion of Canada and the legislature of New Brunswick, that no export duty, or other duty, shall be levied on lumber or timber of any kind cut on that portion of the American territory in the State of Maine watered by the river St. John and its tributaries, and floated down that river to the sea, when the same is shipped to the United States from the province of New Brunswick. And, in case any such export or other duty continues to be levied after the expiration of one year from the date of the exchange of the ratifications of this treaty, it is agreed that the government of the United States may suspend the right of carrying hereinbefore granted under Article XXX. of this treaty for such period as such export or other duty may be levied.

\* \* \* \* \*

#### Proclamation.

And whereas the said treaty has been duly ratified on both parts, and the respective ratifications of the same were exchanged in the city of London, on the seventeenth day of June, 1871, by Robert C. Schenck, Envoy Extraordinary and Minister Plenipotentiary of the United States, and Earl Granville, her Majesty's Principal Secretary of State for Foreign Affairs, on the part of their respective governments:

Now, therefore, be it known that I, Ulysses S. Grant, President of the United States of America, have caused the said treaty to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this fourth day of July, in the year of our Lord one thousand eight hundred and seventy-[SEAL.] one, and of the Independence of the United States the ninety-sixth.

U. S. GRANT.

By the President:  
HAMILTON FISH, *Secretary of State.*

March 5, 1872.

S. L., VOL. 17, CHAP. XXIX.—*An act to provide for the admission of paintings, statuary, and photographs for exhibition free of duty.*

Certain paintings, &c., to be admitted free of duty.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such rules and regulations as the Secretary*

of the Treasury shall prescribe: *Provided*, That bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

Bonds for payment of duties, &c.

Approved, March 5, 1872.

S. L., VOL. 17, CHAP. LXXXVIII.—*An act for the relief of sufferers by fire at Chicago.*

April 5, 1872.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on all goods, wares, and merchandise which may be sent from places without the limits of the United States as gratuitous contributions to the relief of sufferers by the fire which occurred at Chicago, Illinois, October seventh, eighth, and ninth, eighteen hundred and seventy-one, shall, when imported and consigned to the proper authority at Chicago for distribution, be admitted free of duty.

Goods, &c., sent from without the United States for the relief of sufferers by the Chicago fire, to be admitted free of duty.

SEC. 2. That there shall be allowed and paid, under such regulations as the Secretary of the Treasury shall prescribe, on all materials, except lumber, imported to be and actually used in buildings erected on the site of buildings burned by said fire, a drawback of the import duties paid on the same: *Provided*, That said materials shall have been imported and used during the term of one year from and after the passage of this act.

Drawback to be allowed of the import duties on certain building materials.

Proviso.

SEC. 3. That the commissioner of internal revenue is hereby authorized to suspend the collection of such taxes as may have been assessed, or as may have accrued, prior to the ninth of October, eighteen hundred and seventy-one, in the first collection district of the State of Illinois, against any person residing or doing business and owning property in that portion of the city of Chicago recently destroyed by fire, and who, in the opinion of said commissioner, has suffered material loss by such fire: *Provided*, That such suspension shall not be continued after the close of the next regular session of Congress.

The Commissioner of Internal Revenue may suspend the collection of certain internal taxes in the first collection district of Illinois.

Proviso.

Approved, April 5, 1872.

S. L., VOL. 17, CHAP. CXXXI.—*An act repealing the duty on tea and coffee.*

May 1, 1872.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the first day of July next tea and coffee shall be placed on the free list, and no further import duties shall be collected upon the same. And all tea and coffee which may be in the public stores or bonded warehouses on said first day of July shall be subject to no duty upon the entry thereof for consumption, and all tea and coffee remaining in bonded warehouses on said first day of July, upon which the duties shall have been paid, shall be entitled to a refund of the duties paid.

Tea and coffee to be free from import duty. July 1, 1872. Provision for what is in public stores, &c., on that day. See post, p. 409.

Approved May 1, 1872.

S. L., VOL. 17, CHAP. CCCXV.—*An act to reduce duties on imports, and to reduce internal taxes, and for other purposes.*

June 6, 1872.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles hereinafter

Customs duties in lieu of former duties, from August 1, 1872, upon

enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

coal;	On all slack coal or culm, such as will pass through a half-inch screen, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.
	On all bituminous coal and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.
salt;	On salt, in bulk, eight cents per one hundred pounds.
	On salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds.
oatmeal;	On oat-meal, one half cent per pound.
potatoes;	On potatoes, fifteen cents per bushel.
leather and skins.	On bend or belting leather, and on Spanish or other sole leather, fifteen per centum ad valorem.
	On calf-skins, tanned, or tanned and dressed, twenty-five per centum ad valorem.
	On upper leather of all kinds, and on skins dressed and finished of all kinds, not herein otherwise provided for, twenty per centum ad valorem.
Customs duties in lieu of former duties from August 1, 1872, upon chiccory root; timber, boards, &c.;	On all skins for morocco tanned, but unfinished, ten per centum ad valorem.
	On chiccory-root, ground or unground, one cent per pound.
	On all timber, squared or sided, not otherwise provided for, one cent per cubic foot;
	On sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per thousand feet board measure;
planed, &c.; lum-ber;	On all other varieties of sawed lumber, two dollars per thousand feet board measure: <i>Provided</i> , That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.
hubs, blocks, &c.;	On hubs for wheels, posts, last-blocks, wagon blocks, oak blocks, gun blocks, heading blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.
	On pickets and palings, twenty per centum ad valorem.
pickets, &c.;	On laths, fifteen cents per thousand pieces.
laths,	On all shingles, thirty-five cents per thousand.
shingles,	On pine clapboards, two dollars per thousand.
clapboards;	On spruce clapboards, one dollar and fifty cents per thousand.
furniture;	On house or cabinet furniture, in pieces or rough, and not finished, thirty per centum ad valorem.
	On cabinet wares and house furniture, finished, thirty-five per centum ad valorem.
casks and barrels;	On casks and barrels, empty, and on sugar-box shoofs, and packing-boxes of wood, not otherwise provided for, thirty per centum ad valorem.
trees, plants, seeds, &c.;	On fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for, twenty per centum ad valorem.
	On garden-seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.
ginger;	On ginger, ground, three cents per pound.
	On ginger, preserved or pickled, thirty-five per centum ad valorem.
	On ginger, essence of, thirty-five per centum ad valorem.

On chocolate, five cents per pound, and on cocoa, prepared or manufactured, two cents per pound. chocolate.

SEC. 2. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties imposed by law on articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, ninety per centum of the several duties and rates of duty now imposed by law upon said articles severally, it being the intent of this section to reduce existing duties on said articles ten per centum of such duties, that is to say:

From August 1, 1872, rates of duty to be ninety per cent of the duties now imposed upon

On all manufactures of cotton of which cotton is the component part of chief value. manufactures of cotton;

On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca, and other like animals, except as hereinafter provided. wools, &c., and manufactures thereof;

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton machinery. iron and steel, &c.;

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion caps, watches, jewelry, and other articles of ornament: *Provided*, That all wire-rope and wire strand or chain made of iron-wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire for which said rope or strand or chain is made; and all wire-rope and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made. metals, &c., except, &c.

From August 1, 1872, rates of duty to be ninety per cent of the duties now imposed upon wire-rope, &c.;

On all paper, and manufactures of paper, excepting unsized printing paper, books and other printed matter, not herein specifically provided for. paper, &c., except, &c., books, &c.

On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions. India rubber, &c., and oil-cloths;

On glass and glassware, and on unwrought pipe-clay, fine clay, and fuller's earth. glass and glassware;

On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles in the component part of chief value; and liquorice paste or liquorice juice. leather, &c.;

Liquorice paste, &c.

SEC. 3. That on and after the first day of October next there shall be collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production. Ten per cent ad valorem additional duty after October 1, 1872, on certain goods, the produce of countries east of the Cape of Good Hope, when, &c.

SEC. 4. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles mentioned in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

Duties in lieu of former duties from August 1, 1872, upon

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton, thirty per centum ad valorem; on all oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp manufactures of flax, &c.;

manufactures of flax, &c.;

floor-cloth, canvas, cotton-bags, &c.;

	shall be the component material of chief value, forty per centum ad valorem; on all bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, except bagging for cotton, composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material, forty per centum ad valorem.
insulators in telegraphy, except, &c.;	On insulators for use exclusively in telegraphy, except those made of glass, twenty-five per centum ad valorem.
bouillons, &c.;	On bouillons or cannetille, and metal threads, filé or gespinst, twenty-five per centum ad valorem.
emery;	On emery ore, six dollars a ton; and on emery grains, two cents a pound.
corks, &c.;	On corks and cork bark, manufactured, thirty per centum ad valorem.
acids;	On acids, namely, acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; carbolic, liquid, ten per centum ad valorem; gallic, one dollar per pound; sulphuric, fuming (Nordhausen), one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound.
acetates.	On acetates of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.
Customs duties on	
blue vitriol;	On blue vitriol, four cents per pound;
camphor;	On camphor, refined, five cents per pound;
quinine;	On sulphate of quinine, twenty per centum ad valorem;
potash;	On chlorate of potash, three cents per pound;
Rochelle salts;	On Rochelle salts, five cents per pound;
sal-soda, &c.;	On sal-soda, and soda-ash, one-fourth of one cent per pound;
santonine;	On santonine, three dollars per pound;
strychnia;	On strychnia, one dollar per ounce;
bay-rum, &c.	On bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.
rum essence;	On rum essence or oil, and bay-rum essence or oil, fifty cents per ounce.
sized paper;	On all sized or glued paper, suitable only for printing-paper, twenty-five per centum ad valorem;
vermouth;	On vermouth, the same duty as on wines of the same cost;
mustard;	On mustard, ground, in bulk, ten cents per pound; when enclosed in glass or tin, fourteen cents per pound;
currants, figs, raisins, dates, &c.;	On Zante or other currants, one cent per pound;
	On figs, two and one-half cents per pound;
	On raisins, two and one-half cents per pound;
	On dates and prunes, one cent per pound;
condensed milk;	On preserved or condensed milk, twenty per centum ad valorem;
fire-crackers;	On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.
tin;	On tin, in plates or sheets,terne, taggers tin, fifteen per centum ad valorem.
Iron, &c., plates;	On iron and tin plates galvanized or coated with any metal by electric batteries, two cents per pound.
Mosaic iron;	On Mosaic iron, made from sand ore by one process, fifteen dollars per ton.
umbrella, &c., ribs, &c.	On umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, a duty of forty-five per centum ad

valorem: *Provided*, That the rate of duty upon umbrellas, parasols, and sunshades, when covered with silk or alpaca, shall be sixty per centum ad valorem; all other umbrellas shall be forty-five per centum ad valorem; umbrellas;

On saltpetre, crude, one cent per pound; refined and partially refined, two cents per pound. saltpetre.

SEC. 5. That on and after the first day of August next the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say: Articles exempt from duty on and after August 1, 1872.

Acid, boracic and sulphuric;

Agates, unmanufactured;

Almond shells;

Aluminium, or aluminum;

Amber beads and amber gum;

American manufactures, the following, to wit, casks, barrels, or carboys, and other vessels, and grain-bags, the manufacture of the United States, if exported, containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury;

Angelica root;

Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: *Provided*, That bond be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within said six months;

Annato, roncou, rocou, or orleans, and all extracts of;

Annatto-seed;

Antimony, ore, and crude sulphuret of;

Aqua fortis;

Argal-dust;

Arseniate of aniline;

Balm of Gilead;

Balsams, viz.: Copavia, fir or Canada, Peru and Tolu;

Bamboo reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sunshades;

Bamboos, unmanufactured;

Bezoar stones;

Bed feathers and downs;

Birds, stuffed;

Black salts;

Black tares;

Bladders, crude, and all integuments of animals not otherwise provided for;

Bologna sausages;

Bones, crude and not manufactured; bones, burned, calcined, ground, or steamed;

Borax, crude;

Borate of lime;

Books which shall have been printed and manufactured more than twenty years at the date of importation;

Books, maps, and charts imported by authority for the use of the United States or for the use of the library of Congress: *Provided*, That the duty shall not have been included in the contract or price paid;

Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society

Articles exempt from duty on and after August 1, 1872.

incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States:

Books, professional, of persons arriving in the United States;

Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale;

Brazil paste;

Brazil pebbles for spectacles, and pebbles for spectacles, rough;

Burgundy pitch;

Camphor, crude;

Cat-gut strings, or gut-cord, for musical instruments;

Chamomile flowers;

Charcoal;

China root;

Chinchona root;

Chloride of lime;

Coal stores of American vessels: *Provided*, That none shall be unloaded;

Cobalt, ore of;

Cocoa or cacao, crude, and fiber, leaves, and shells of;

Coir and coir yarn;

Colcothar, dry, or oxide of iron;

Coltsfoot (crude drug);

Contrayerva-root;

Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports;

Cowage down;

Cow or kine pox, or vaccine virus;

Cubebs;

Curling-stones or quoits;

Curry and curry powders;

Cyanite or kyanite;

Diamonds, rough or uncut, including glazier's diamonds;

Dried bugs;

Dried blood;

Dried and prepared flowers;

Elecampane root;

Ergot;

Fans, common palm-leaf;

Farina;

Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for;

Firewood;

Flint, flints, and ground flint-stones;

Fossels;

Articles exempt from duty on and after August 1, 1872. Fruit, plants tropical and semi-tropical for the purpose of propagation or cultivation;

Galanga, or galangal;

Garancine;

Gentian-root;

Ginger-root;

Ginseng-root;

Goldbeaters' molds and goldbeaters' skins;

Gold-size;

Grease, for use as soap-stock only, not otherwise provided for;

Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture;

Gut and worm-gut, manufactured or unmanufactured, for whip and other cord;

Guts, salted;

Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured;

Hair of hogs, curled, for beds and mattresses, and not fit for bristles;

Hellebore-root;

Hide cuttings, raw, with or without the hair on, for glue-stock;

Hide-rope;

Hides, namely, Angora goat-skins, raw, without the wool, unmanufactured; asses' skins, raw, unmanufactured;

Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on;

Hones and whetstones;

Hop-roots for cultivation;

Horn-strips;

Indian hemp (crude drug);

Indio or Malacca joints, not further manufactured than cut into suitable lengths for the manufacture into which they are intended to be converted;

Iridium;

Isinglass, or fish-glue;

Istle, or Tampico fiber;

Jalap;

Josstick or Josslight;

Jute butts;

Leather, old scrap;

Leaves, all, not otherwise provided for;

Lithographic stones, not engraved;

Loadstones;

Logs, and round unmanufactured timber not otherwise provided for and ship timber;

Macaroni and vermicella;

Madder and munjeet, ground or prepared, and all extracts of;

Magnets;

Manganese, oxide and ore of;

Marrow, crude;

Marsh mallows;

Matico leaf;

Meerschaum, crude or raw;

Mica and mica waste;

Mineral waters, all, not artificial;

Moss, sea-weed, and all other vegetable substances used for beds and mattresses;

Murexide (a dye);

Musk, crude;

Mustard-seed, brown and white;

Nuts, cocoa and Brazil or cream;

Nux vomica;

Oil, essential, fixed or expressed, viz.: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamont; cajeput; caraway; cassia; cedrat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red or origanum; thyme, white, valerian;

Oil-cake;

Olives, green or prepared;

Orange buds and flowers;

Articles exempt from duty on and after August 1, 1872.



Orpiment;  
 Osmium;  
 Oxidizing paste;  
 Palladium;  
 Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper-stock or other purposes;  
 Pellitory root;  
 Persis, or extract of archil, and cudbear;  
 Peruvian bark;  
 Pewter and britannia metal, old, and fit only to be remanufactured;  
 Phanglein;  
 Plumbago;  
 Polypodium;  
 Pulu;  
 Quick-grass root;  
 Quills, prepared or unprepared;  
 Railroad ties, of wood;  
 Ratan and reeds, unmanufactured;  
 Rennets, raw or prepared;  
 Root flour;  
 Saffron and Safflower and extract of;  
 Saffron cake;  
 Sago, crude;  
 Sago and sago-flour;  
 Saint John's beans;  
 Salacine;  
 Salep, or saloup;  
 Sassafras, bark and root;  
 Sauerkraut;  
 Sausage-skins;  
 Seeds, namely, anise, anise star, Canary, chia, sesamum, sugar-cane, and seeds of forest-trees;  
 Shark-skins;  
 Snails;  
 Soap-stocks;  
 Sparterre, for making ornamental hats;  
 Spunk;  
 Stavesacre, crude;  
 Storax, or Styrax;  
 Straw, unmanufactured;  
 Strontia, oxide of, or protoxide of strontium;  
 Succinic acid;  
 Sugar of milk;  
 Talc;  
 Tamarinds;  
 Teasels;  
 Teeth, unmanufactured;  
 Terra-alba, aluminous;  
 Tica, crude;  
 Tin, in pigs, bars, or blocks, and grain tin;  
 Tonquin, Tonqua, or Tonka beans;  
 Tripoli;  
 Umbrella sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes, in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes;

Articles exempt  
 from duty on and  
 after August 1,  
 1872.

Uranium, oxide of;  
 Vanilla beans or vanilla plants;  
 Venice turpentine;  
 Wafers;  
 Wax, bay or myrtle, Brazilian and Chinese;  
 Whalebone, unmanufactured;  
 Yams;  
 Yeast-cakes;  
 Zaffer.

SEC. 6. That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar, and all import duties that now are, or may hereafter be, imposed by law on vinegar imported from foreign countries shall be collected according to said standard. Standard for vinegar.

SEC. 7. That for a term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for steam towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury; and also that for the term of two years from and after the passage of this act, and no longer, steam plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided. Certain machinery for steam towage on canals, to be free of duty for two years, and certain steam-plow machinery.

SEC. 8. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day. Imported goods, &c., in public stores August 1, 1872, to pay what duty.

SEC. 9. That where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers manufactured with stocks or handles made of wood grown in the United States are exported for benefit of drawback under section four of the act of August fifth, eighteen hundred and sixty-one, and entitled, "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," such articles shall be entitled to such drawback, under that act, in all cases when the imported material exceeds one-half of the value of the material used. Duties paid on goods in bonded warehouses to be adjusted.

SEC. 10. That from and after the passage of this act all lumber, timber, hemp, Manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal, which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for the purpose aforesaid, no duties shall be paid thereon: *Provided*, That vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on Certain articles exported for benefit of drawback, when entitled thereto. 1861, ch. 45, § 4. Vol. 12, p. 293, S. L. See p. 183, this vol.

Materials for the construction, &c., of certain vessels may be imported in bond.

No duties to be paid if, &c. Such vessels not to engage in coastwise trade more than, &c.

Materials for repairs of certain vessels.

which a rebate is herein allowed: *And provided further*, That all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Duties may be remitted on salt used in curing certain fish.  
1866, ch. 298, § 4. Vol. 14, p. 328, S. L. See p. 252, this vol.

SEC. 11. That the proviso in section four of an act entitled "An act to protect the revenue, and for other purposes," approved July twenty-eighth, eighteen hundred and sixty-six, is hereby modified and amended so as to read as follows: *Provided*, That from and after the date of the passage of this act, imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

Approved June 6, 1872.

June 10, 1872.

S. L., VOL. 17, CHAP. CDXXV.—*An act to refund duties paid on goods, wares, and merchandise remaining in bond or store on the first day of August, eighteen hundred and seventy-two.*

Secretary of the Treasury to refund duties to parties entitled under.

1872, ch. 315, § 8, S. L.

Ante, p. 295, this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that parties are entitled to refund of duties paid on goods, wares, and merchandise remaining in public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, under the provisions of the eighth section of the act approved June six, eighteen hundred and seventy-two, entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," it shall be the duty of the Secretary of the Treasury to draw his warrant upon the Treasurer, directing said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Approved June 10, 1872.

September 4, 1872.

S. L., VOL. 17, p. 596.—*A proclamation by the President of the United States of America.*

Preamble.

WHEREAS satisfactory information has been received by me from His Majesty the Emperor of Japan, through an official communication of Mr. Arinori Mori, His Majesty's Chargé d'Affaires, under date of the second instant, that no other or higher duties of tonnage or impost are imposed or levied in the ports of the Empire of Japan, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country, than are levied on Japanese ships and their cargoes in the same ports under like circumstances:

Discriminating duties on merchandise imported in Japanese vessels, to be discontinued so long as, &c. 1828, ch. 111, § 1, vol. 4, p. 308.

Now, therefore, I, ULYSSES S. GRANT, President of the United States of America, by virtue of the authority vested in me by an act of Congress of the twenty-fourth day of May, one thousand eight hundred and twenty-eight, do hereby declare and proclaim that from and after the said second instant, so long as vessels of the United States and their cargoes shall be exempt from discriminating duties as aforesaid, any such duties on Japanese vessels entering the ports of the United States, or on the produce, manufactures, or merchandise imported in such vessels, shall be discontinued and abolished.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, the fourth day of September, in the year of our Lord one thousand eight hundred and seventy-two, and of the Independence of the United States the ninety-seventh.

U. S. GRANT.

By the President:  
CHARLES HALE, *Acting Secretary of State.*

STAT. L., VOL. 17, p. 957.—*Proclamation, No. 14, by the President of the United States of America.* October 30, 1872.

Whereas, upon information received by me from His Majesty the Emperor of the French, that discriminating duties before the date of said information levied in French ports upon merchandise imported from the countries of its origin in vessels of the United States were discontinued and abolished, and in pursuance of the provisions of an act of Congress of the 7th of January, 1824, and of an act in addition thereto of the 24th of May, 1828, I did, on the 12th day of June, 1869, issue my proclamation declaring that the discriminating duties before that date levied upon merchandise imported from the countries of its origin into ports of the United States in French vessels were thereby discontinued and abolished;

And whereas, upon information subsequently received by me that the levying of such duties on all merchandise imported into France in vessels of the United States, whether from the country of its origin or from other countries, had been discontinued, I did, on the 20th of November, 1869, in pursuance of the provisions of the said acts of Congress, and by the authority in me vested thereby, issue my proclamation declaring that the discriminating duties before that date levied upon merchandise imported into the United States in French vessels, either from the countries of its origin or from any other country, were thereby discontinued and abolished;

And whereas, by the provisions of the said acts of Congress of January 7th, 1824, and of the 24th of May, 1828, as well as by the terms of the said proclamations of the 12th of June, 1869, and of the 20th of November, 1869, the said suspension of discriminating duties upon merchandise imported into the United States in French vessels was granted by the United States on condition that, and to continue so long as merchandise imported into France in vessels of the United States should be admitted into the ports of France on the same terms of exemption from the payment of such discriminating duties;

And whereas information has been received by me that, by a law of the French republic, passed on the 30th of January, 1872, and published on the 3d of February, 1872, merchandise imported into France in vessels of the United States, from countries other than the United States, is (with the exception of certain articles enumerated in said law) subjected to discriminating duties;

And whereas, by the operation of said law of the French republic of the 30th of January, 1872, the exemption of the French vessels and their cargoes granted by the terms of the said proclamations of the 12th of June, 1869, and of the 20th of November, 1869, in accordance with the provisions of the acts of Congress aforesaid, has ceased to be reciprocal on the part of France towards vessels owned by citizens of the United States and their cargoes:

Preamble.

1824, ch. 4, § 4,  
vol. 4, p. 3, S. L.,  
1828, ch. 111, § 1,  
vol. 4, p. 308, S. L.  
Vol. 16, p. 1127,  
S. L.

Vol. 16, p. 1130,  
S. L.

See p. 298 of this  
vol. for act refund-  
ing duty.

Discriminating duties on merchandise imported in French vessels, &c., to be imposed.

Now, therefore, I, Ulysses S. Grant, President of the United States of America, by virtue of the authority vested in me by an act of Congress of the seventh day of January, one thousand eight hundred and twenty-four, and by an act in addition thereto of the twenty-fourth day of May, one thousand eight hundred and twenty-eight, *do hereby declare and proclaim that on and after this date the said suspension of the collection of discriminating duties upon merchandise imported into the United States in French vessels from countries other than France, provided for by my said proclamations of the twelfth day of June, one thousand eight hundred and sixty-nine, and the twentieth day of November, one thousand eight hundred and sixty-nine, shall cease and determine*, and all the provisions of the acts imposing discriminating foreign tonnage and import duties in the United States are hereby revived, and shall henceforth be and remain in full force, as relates to goods and merchandise imported into the United States in French vessels from countries other than France, so long as any discriminating duties shall continue to be imposed by France upon goods and merchandise imported into France in vessels of the United States from countries other than the United States.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this thirtieth day of October, in the year of our Lord one thousand eight hundred and seventy-  
[SEAL.] two, and of the Independence of the United States the ninety-seventh.

U. S. GRANT.

By the President:

HAMILTON FISH, *Secretary of State*.

February 14, 1873. S. L., VOL. 17, CHAP. CXXXVII.—*An act authorizing the Secretary of the Treasury to refund the differential duty on articles actually on ship-board in French vessels destined for the United States on the fifth of November, eighteen hundred and seventy-two.*

Discriminating duty paid on goods, &c., in French vessels, on, &c., to be refunded.

1864, ch. 171, § 17, vol. 13, p. 215. See p. 245, this vol. S. L.

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That goods, wares, and merchandise imported in French vessels from countries other than France, and which were on ship-board and bound to the United States on the fifth day of November, eighteen hundred and seventy-two, are hereby relieved from liability to discriminating duty under the seventeenth section of the act of June thirtieth, eighteen hundred and sixty-four, revived on such goods by the proclamation of the President of the United States, dated October thirtieth, eighteen hundred and seventy-two; and the Secretary of the Treasury is hereby authorized, in any such case, to refund such discriminating duty which may have been paid on such goods, wares, and merchandise, out of any money in the treasury not otherwise appropriated.

Approved, February 14, 1873.

March 1, 1873. S. L., VOL. 17, CHAP. CCXIII.—*An act to carry into effect the provisions of the treaty between the United States and Great Britain signed in the City of Washington the eighth day of May, eighteen hundred and seventy-one, relating to the fisheries.*

Certain fish-oil and fish to be admitted into the United States from Canada or Prince Edward's Island free of duty, whenever, &c.;

*Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island, have passed laws on their part to give full effect to the provisions of the treaty between

the United States and Great Britain signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds, (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Island, shall be admitted into the United States free of duty.

SEC. 2. That whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof, and the Imperial Parliament shall pass the necessary laws for that purpose, the above enumerated articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty.

from Newfoundland.

SEC. 3. That from the date of the President's proclamation authorized by the first section of this act, and so long as the articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, and any other ports in the United States which have been, or may, from time to time, be, specially designated by the President of the United States and destined for Her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may, from time to time, prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise, may be conveyed in transit without the payment of duties, from such possessions, through the territory of the United States, for export from the said ports of the United States.

Merchandise arriving at designated ports, and destined for the British possessions may be entered and conveyed in transit, without payment of duties, whenever, &c.;

may be conveyed in transit for export.

SEC. 4. That from the date of the President's proclamation, authorized by the first section of this act, and so long as articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all subjects of Her Britannic Majesty may carry in British vessels, without payment of duty, goods, wares, or merchandise from one port or place within the territory of the United States, upon the Saint Lawrence, the great lakes, and the rivers connecting the same, to another port or place within the territory of the United States as aforesaid: *Provided*, That a portion of such transportation is made through the Dominion of Canada by land-carriage and in bond, under such rules and regulations as may be agreed upon between the government of Her Britannic Majesty and the govern-

British subjects may carry goods, &c., in British vessels without duty from place to place on the lakes and rivers of the United States, if part of the transportation is through Canada, by land-carriage and in bond.

This right may be suspended if, &c.

ment of the United States: *And provided further*, That the President of the United States may, by proclamation, suspend the right of carrying provided for by this section, in case the Dominion of Canada should at any time deprive the citizens of the United States of the use of the canals in the said Dominion on terms of equality with the inhabitants of the Dominion, as provided in article twenty-seventh of said treaty: *And provided further*, That in case any export or other duty continues to be levied after the sixteenth day of June, eighteen hundred and seventy-two, on lumber or timber of any kind cut on that portion of the American territory, in the State of Maine, watered by the river Saint John and its tributaries, and floated down that river to the sea, when the same is shipped to the United States from the province of New Brunswick, that then, and in that case, the President of the United States may, by proclamation, suspend all rights of carrying provided for by this section for such period as such export or other duty may be levied.

This act to take effect when, and not to apply to certain articles.

SEC. 5. That this act shall not take effect until the first day of July, eighteen hundred and seventy-three, and shall not apply to any article of merchandise therein mentioned which shall be held in bond on that day by the customs officers of the United States.

Approved, March 1, 1873.

March 3, 1873.  
1872, ch. 315,  
ante, p. 287.

S. L., VOL. 17, CHAP. CCXXXII.—*An act to amend an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, and for other purposes.*

"Heading bolts" included in "stave bolts."

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the date of the passage of this act, for all purposes relating to custom duties and importation "heading-bolts" shall be held and construed to be included under the term "stave-bolts."

Certain empty barrels may be admitted free of duty.

SECTION 2. That barrels of American manufacture exported filled with domestic petroleum and returned empty, may be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

Certain foreign merchandise not in public store, &c., July 31, 1872, but then in port, entitled to same benefits as though then in public store.

SECTION 3. That foreign merchandise which arrived at a port of the United States on or before the thirty-first day of July, eighteen hundred and seventy-two, and upon which duties were not paid prior to August first, eighteen hundred and seventy-two, though the same were not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits provided for in the second section of an act entitled "An act to reduce duties on imports, and to reduce internal taxes and for other purposes," approved June sixth, eighteen hundred and seventy-two, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on, or prior to the thirty-first day of July, eighteen hundred and seventy-two: *Provided*, That the owner of such merchandise shall, within thirty days from the passage of this act, make application therefor in writing to the collector of the port at which such merchandise arrived.

Application therefor to be made within thirty days.

Imported gloves protected by trade mark not to be appraised at less, &c.

SECTION 4. That on kid and all other gloves imported into the United States from foreign countries there shall be no discrimination in determining by appraisement the foreign market value of such goods, whether protected by trade-mark or not, and that in no case shall the goods so protected by trade-mark be appraised at a less foreign market value than the like goods not so protected; and no sale or pretended sale of such goods shall be held to fix the value of the same.

No sale to fix the value.

SECTION 5. That section fifty-five of the act of July twentieth, eighteen hundred and sixty-eight, as amended by the act of June sixth, eighteen hundred and seventy-two, be further amended by adding to the first paragraph of said section the words: "*Provided further*, That the bonds required to be given for the exportation of distilled spirits shall be cancelled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading, or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or shipper thereof."

Approved, March 3, 1873.

Bonds for exportation of distilled spirits to be cancelled upon proof, &c.  
1868, ch. 186, § 55, vol. 15, p. 148, S. L.

S. L., VOL. XVIII, CHAP. 163.—*An act in relation to the customs duties on imported fruits.*

May 9, 1874.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury is hereby directed to suspend the repayment of all duties heretofore paid on imported fruits until further legislation by Congress authorizing the same, or until the final decision of the Supreme Court, except in cases where suits in court have been discontinued by instructions of the Secretary of the Treasury. And the error in the punctuation of the clause relating to fruit-plants in the fifth section of the act approved June six, eighteen hundred and seventy-two, entitled "An act to reduce duties on imports, and to reduce internal taxes, and for other purposes," of inserting a comma instead of a hyphen after the word "fruit" is hereby corrected, and said clause shall read as follows: Fruit-plants tropical and semi-tropical for the purpose of propagation or cultivation: *Provided*, That the duties imposed by virtue of this amendment shall not be levied or collected upon fruits entered for consumption at any port of entry prior to July first, eighteen hundred and seventy-four.

Approved, May 9, 1874.

Repayment of duties on imported fruit suspended.

Error corrected.

1872, ch. 315, § 5, vol. 17, p. 235, S. L. (See p. 291, this vol.)

Proviso.

S. L., VOL. XVIII, CHAP. 203.—*An act to amend an act entitled "An act to amend an act entitled 'An act to reduce duties on imports and to reduce internal taxes, and for other purposes,' approved March third, eighteen hundred and seventy-three.*

June 3, 1874.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section third of an act entitled "An act to amend an act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,'" approved March third, eighteen hundred and seventy-three, be amended so as to read as follows:

"SEC. 3. That foreign merchandise which arrived at a port of the United States on or before the thirty-first day of July, eighteen hundred and seventy-two, and upon which duties were not paid prior to August first, eighteen hundred and seventy-two, though the same were not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits provided for in the eighth section of the act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,' approved June sixth, eighteen hundred and seventy-two, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on or prior to the thirty-first day of July, eighteen hundred and seventy-two: *Provided*, That the owner of such

Amendment of 1873, ch. 232, § 3, vol. 17, p. 559, S. L.

See p. 300, this vol.

Merchandise in port July 31, 1872, entitled to certain benefits.

1872, ch. 315, § 8, vol. 17, pp. 237, 238, S. L. See p. 295, this vol.



Application to be made within thirty days.

merchandise shall, within thirty days from the passage of this act make application therefor in writing to the collector of the port at which such merchandise arrived."

Approved, June 3, 1874.

June 18, 1874.

S. L., VOL. XVIII, p. 82, CHAP. 310.—*An act to admit free of duty articles intended for the International Exhibition of eighteen hundred and seventy-six.*

Articles imported for International Exhibition to be admitted free of duty.

If sold or withdrawn, &c., to be subject to duty.

Enforcement of penalties.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all articles which shall be imported for the sole purpose of exhibition at the International Exhibition, to be held in the city of Philadelphia in the year eighteen hundred and seventy-six, shall be admitted without the payment of duty or of customs fees or charges, under such regulations as the Secretary of the Treasury shall prescribe: *Provided,* That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation: *And provided further,* That in case any articles imported under the provisions of this act, shall be withdrawn for consumption or shall be sold, without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

Approved, June 18, 1874.

June 22, 1874.

S. L., VOL. 18, p. 194, CHAP. CCCXCVIII.—*An act to admit free of duty merchandise sunk for two years and afterward recovered.*

Certain sunk and abandoned merchandise may be admitted duty free.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons, who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house, under such rules and regulations as the Secretary of the Treasury may prescribe.

Approved, June 22, 1874.

Act of June 22, 1874.

S. L., VOL. 18, p. 190.—*Import goods entered and passed free of duty.*

Settlements, after one year, in absence of fraud or protest, to be conclusive.

SEC. 21. That whenever any goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties.

SEC. 22. That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

Suits to be commenced within three years.

Time of absence from United States of person subject to penalty not counted.

Act approved June 22, 1874.

S. L., VOL. 18, CHAP. XXXVI.—*An act to amend existing customs and internal-revenue laws, and for other purposes.*

February 8, 1875.

P. 268, sec. 6, this vol.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of the goods, wares, and merchandise hereinafter specified, the following rates of duty shall be exacted, namely: On spun silk, for filling, in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five per centum ad valrem; on sewing-silk, in the gum or purified, forty per centum ad valorem; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem; on all goods, wares, and merchandise not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem: *Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool or worsted.

Customs duties imposed.

Spun silk, silk in gum, floss-silk, sewing silk.

Cloth fit for buttons exclusively.

Goods of which silk is component material of chief value, &c.

Goods of which 25 per centum of component material is cotton, flax, wool, or worsted.

SEC. 2. That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected, and paid the following duties, that is to say:

On all still wines imported in casks, forty cents per gallon.

Still wines.

On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescing wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage.

Imported wines containing more than 24 per centum of alcohol.

Deduction for breakage.

SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof for consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

Wines in public store when this act takes effect.

SEC. 4. That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

Hops.	On hops, eight cents per pound.
Chromate of potassa, &c.	On chromate and bichromate of potassa, four cents per pound.
Macaroni, &c.	On macaroni and vermicelli, and on all similar preparations, two cents per pound.
Nitro-benzole.	On nitro-benzole, or oil of mirbane, ten cents per pound.
Tin plates, &c.	On tin in plates or sheets and onterne and tagger's tin, one and one-tenth cents per pound.
Anchovies and sardines.	On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter-box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: <i>Provided</i> , That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof.
Packages of fish heretofore free.	

SEC. 5. That yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States.

SEC. 6. That section four of the act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby, amended by striking out the thirtieth paragraph of said section in relation to the duty on Moistic iron; and from and after the passage of this act, the duty on Moistic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture.

SEC. 7. That the duty on jute-butts shall be six dollars per ton: *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fiber of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

SEC. 8. That on and after the date of the passage of this act, the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Alizarine. Alizarine.

1872, ch. 315, § 4,  
vol. 17, p. 233.

Moistic iron.

R. S., 2504, p.  
467.

Jute-butts.

New machinery  
for manufactures  
from ramie, &c.

Foreign bags used  
in export of grain.

Quicksilver.  
Ship-planking and handle-bolts.  
Spurs and stilts used in the manufacture of earthen, stone, or crockery ware.

Quicksilver.  
Ship-planking, &c.  
Spurs and stilts.

Seed of the sugar-beet.

Seed of sugar-beet.  
Barrels and grain bags, used in exporting, &c.

SEC. 9. That barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid.

SEC. 10. That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawbacks respectively.

Drawback on materials of certain cartridges.

SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered, with cost of suit, in any court of competent jurisdiction, to the use of the United States.

Oaths of subordinate customs-officers, before whom and how taken.

Penalty.

Approved, February 8, 1875.

S. L., VOL. 18, CHAP. 127.—*An act to further protect the sinking-fund and provide for the exigencies of the Government.*

March 3, 1875.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act there shall be levied and collected on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof gallon, or wine-gallon when below proof, to be paid by the distiller, owner or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.

Tax on distilled spirits.

When payable.

R. S., 3251, p. 630, repealed in part.

SEC. 2. That section three thousand three hundred and sixty-eight of the Revised Statutes be, and the same is hereby, amended by striking out the words "twenty cents a pound", and inserting in lieu thereof, the words "twenty-four cents a pound"; and that section three thousand three hundred and ninety-four of the Revised Statutes be, and the same is hereby, amended by striking out the word "five" whenever it occurs therein, and inserting instead thereof the word "six", and by striking out the word "fifty" and inserting instead

R. S., 3368, p. 662, amended.  
Tax on tobacco and snuff.

R. S., 3394, p. 670.  
Tax on cigars.

Proviso.

Contracts prior to February 10, 1875, for future delivery, by whom tax to be paid.

Sale by purchaser without payment of additional tax, forfeitures, and penalties.

Duties on molasses, sugars, &c.

R. S., sec. 2504.

Concentrated melada, how classed.

Melada defined.

Products of sugar imported in bags, &c., considered sugar.

Drawback on refined sugars, amount retained.  
R. S., 3019, p. 585, amended.

R. S., 2503, proviso, p. 462, repealed.

R. S., 2504, p. 463.

Increase of duties, when not applicable.

Bolting-cloths free.

thereof the words "seventy-five": *Provided*, That the increase of tax therein provided for shall not apply to tobacco on which the tax under existing law shall have been paid when this act takes effect. *And provided further*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury by testimony under oath that any person liable to pay the increased tax by this section imposed had prior to the tenth day of February, eighteen hundred and seventy-five, made a contract for the future delivery of such tobacco, cigars, and cigarettes at a fixed price, which contract was in writing prior to that date, such tobacco may be delivered to the contracting party entitled thereto under special permit from the Commissioner of Internal Revenue provided therefor, without previous payment of such additional tax; but the said additional tax shall be a lien thereon, and shall be paid by and collected from the purchaser under such contract before the sale or removal thereof by him, and when demanded by the collector of internal revenue for the district to which the same shall be removed for delivery to the purchaser; and any sale or removal by such purchaser, prior to the payment of such tax, shall subject him and such tobacco so sold or removed to all the penalties and processes of law provided in the case of manufacturers of tobacco so selling or removing tobacco to avoid the payment of tax.

SEC. 3. That on all molasses, concentrated molasses, tank-bottoms, syrup of sugar cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated: *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard; and melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be levied, collected, and paid be, and the same is hereby, repealed; and the several duties and rates of duty prescribed in said section two thousand five hundred and four shall be and remain as by that section levied, without abatement of ten per centum as provided in section two thousand five hundred and three.

SEC. 5. That the increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States, on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or merchandise on deposit in warehouses or public stores at the date of the passage of this act.

SEC. 6. That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes", approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore ad-

mitted free of duty; nor to require the use of a stamp upon the receipt in the receipt-book of a savings-bank or institution for savings having no capital stock, and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits without profit or compensation to the association or company, when money is paid to a depositor on his pass-book.

Approved, March 3, 1875.

No stamp on receipt in receipt-book of savings-bank.

S. L., VOL. 18, CHAP. CXXXVI.—*An act restricting the refunding of custom duties and prescribing certain regulations of the Treasury Department.*

March 3, 1875.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That no moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further*, That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also*, That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of fact discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery.

Duties on imports, when and how refunded.

Proviso; refund in cases of error of fact.

Cases of personal and household effects.

Excess of deposits on estimated duties.

SEC. 2. That no ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when, in his opinion, such interests require a final adjudication of such question by the court of last resort.

Decisions of Secretary of Treasury on customs duties, not to be modified by same or succeeding Secretary, except, &c.

Secretary may require appeal from judgment of inferior court.

SEC. 3. That the Secretary of the Treasury shall have power to make such regulations, not inconsistent with law, as may be necessary to carry this act into effect.

Regulations in pursuance of this act.

SEC. 4. That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made: *Provided*, That in all cases where the Secretary of the Treasury shall so request the Attorney-General shall take an appeal to the Supreme Court.

Annual statement of moneys refunded.

Appeals to Supreme Court on request of Secretary.

Approved, March 3, 1875.

S. L., VOL. 19, p. 625.—*A Proclamation by the President of the United States of America. Convention between the United States of America and His Majesty the King of the Hawaiian Islands. Commercial reciprocity. Concluded January 30, 1875; ratification advised by Senate March 18, 1875; ratified by President May 31, 1875; ratified by King of Hawaiian Islands April 17, 1875; ratifications exchanged at Washington June 3, 1875; proclaimed June 3, 1875.*

Concluded January 30, 1875.

Proclaimed June 3, 1875.

Whereas a Convention between the United States of America and His Majesty the King of the Hawaiian Islands, on the subject of Commercial Reciprocity, was concluded and signed by their respective Plenipotentiaries, at the city of Washington, on the thirtieth day of January, one thousand eight hundred and seventy-five, which convention, as amended by the contracting parties, is word for word as follows:

Preamble.

See p. 311 of this vol., for act to carry convention into effect.

The United States of America and His Majesty the King of the Hawaiian Islands, equally animated by the desire to strengthen and perpetuate the friendly relations which have heretofore uniformly existed between them, and to consolidate their commercial intercourse, have resolved to enter into a Convention for Commercial Reciprocity. For this purpose, the President of the United States has conferred full powers on Hamilton Fish, Secretary of State, and His Majesty the King of the Hawaiian Islands has conferred like powers on Honorable Elisha H. Allen, Chief Justice of the Supreme Court, Chancellor of the Kingdom, Member of the Privy Council of State, His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the United States of America, and Honorable Henry A. P. Carter, Member of the Privy Council of State, His Majesty's Special Commissioner to the United States of America.

Contracting parties.

And the said Plenipotentiaries, after having exchanged their full powers, which were found to be in due form, have agreed to the following articles.

#### ARTICLE I.

For and in consideration of the rights and privileges granted by His Majesty the King of the Hawaiian Islands in the next succeeding article of this convention and as an equivalent therefor, the United States of America hereby agree to admit all the articles named in the following schedule, the same being the growth and manufacture or produce of the Hawaiian Islands, into all the ports of the United States free of duty.

Hawaiian products to be admitted free of duty.

#### SCHEDULE.

Arrow-root; castor oil; bananas; nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow.

Schedule.

#### ARTICLE II.

For and in consideration of the rights and privileges granted by the United States of America in the preceding article of this convention, and as an equivalent therefor, His Majesty, the King of the Hawaiian Islands hereby agrees to admit all the articles named in the following schedule, the same being the growth, manufacture or produce of the United States of America, into all the ports of the Hawaiian Islands, free of duty.

American products to be admitted free of duty.

#### SCHEDULE.

Agricultural implements; animals; beef, bacon, pork, ham and all fresh, smoked or preserved meats; boots and shoes; grain, flour, meal

Schedule.

and bran, bread and breadstuffs, of all kinds; bricks, lime and cement; butter, cheese, lard, tallow, bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached, and unbleached, and whether or not colored, stained, painted, or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried or undried, preserved or unpreserved; hardware; hides, furs, skins and pelts, dressed or undressed; hoop iron, and rivets, nails, spikes and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured in whole or in part; doors, sashes and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationery and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating or illuminating purposes; plants, shrubs, trees and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves and headings; wool and manufactures of wool, other than ready made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal except furniture either upholstered or carved and carriages; textile manufactures, made of a combination of wool, cotton, silk or linen, or of any two or more of them other than when ready made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

### ARTICLE III.

The evidence that articles proposed to be admitted into the ports of the United States of America, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this convention, are the growth, manufacture or produce of the United States of America or of the Hawaiian Islands respectively shall be established under such rules and regulations and conditions for the protection of the revenue as the two Governments may from time to time respectively prescribe.

Evidence as to growth, manufacture, &c., how established.

### ARTICLE IV.

No export duty or charges shall be imposed in the Hawaiian Islands or in the United States, upon any of the articles proposed to be admitted into the ports of the United States or the ports of the Hawaiian Islands free of duty, under the first and second articles of this convention. It is agreed, on the part of His Hawaiian Majesty, that, so long as this treaty shall remain in force, he will not lease or otherwise dispose of or create any lien upon any port, harbor, or other territory in his dominions, or grant any special privilege or rights of use therein, to any other power, state or government, nor make any treaty by which any other nation shall obtain the same privileges, relative to the admission of any articles free of duty, hereby secured to the United States.

No export duty to be imposed on free articles.

No lease, &c., of Hawaiian ports, and no other nation to have same privileges as United States.

### ARTICLE V.

The present convention shall take effect as soon as it shall have been approved and proclaimed by His Majesty the King of the Hawaiian Islands, and shall have been ratified and duly proclaimed on the part of the Government of the United States, but not until a law to carry it into operation shall have been passed by the Congress of the United States of America. Such assent having been given and the ratifications of the convention having been exchanged as provided in article VI, the convention shall remain in force for seven years, from the date at which it may come into operation; and further,

When to take effect.

See p. 666 of vol. 19, S. L., and p. 311 of this vol.

How long to remain in force.



until the expiration of twelve months after either of the high contracting parties shall give notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of said term of seven years, or at any time thereafter.

## ARTICLE VI.

Exchange of ratifications.

The present convention shall be duly ratified, and the ratifications exchanged at Washington city, within eighteen months from the date hereof, or earlier if possible.

Signature.

In faith whereof the respective Plenipotentiaries of the high contracting parties have signed this present convention, and have affixed thereto their respective seals.

Done in duplicate, at Washington, the thirtieth day of January, in the year of our Lord one thousand eight hundred and seventy-five.

[SEAL.]  
[SEAL.]  
[SEAL.]

HAMILTON FISH.  
ELISHA H. ALLEN.  
HENRY A. P. CARTER.

Ratification.

And whereas the said convention, as amended, has been duly ratified on both parts, and the respective ratifications were exchanged in this city on this day:

Proclamation.

Now, therefore, be it known that I, ULYSSES S. GRANT, President of the United States of America, have caused the said convention to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington this third day of June, in the year of our Lord one thousand eight hundred and seventy-five,  
[SEAL.] and of the Independence of the United States the ninety-ninth.

U. S. GRANT.

By the President:

HAMILTON FISH,  
*Secretary of State.*

June 12, 1876. S. L., VOL. 19, CHAP. CXXIV.—*An act to refund and remit certain duties to Peter Wright and Sons.*

Refund and remission of duties to Peter Wright & Sons.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized and directed to refund to Peter Wright and Sons, of Philadelphia, the amount of duties paid by them upon the entry of three thousand and fifty bags of potato-farina, imported per ships "Vaderland" and "Nederland," in the months of April and June, eighteen hundred and seventy four, and to remit any claim on the part of the United States for duties upon three hundred bags of the same, entered by said parties in December, eighteen hundred and seventy-three, and February, eighteen hundred and seventy four, which had been admitted to entry free of duty: *Provided,* That from the amount of duties paid there shall be deducted an amount equal to all the profits which had been realized by said Peter Wright and Sons upon the sale of the article so imported, to be ascertained as the said Secretary shall direct.

Approved, June 12, 1876.

S. L., Vol. 19, p. 214 [No. 15].—*Joint resolution to amend the act approved June eighteenth, eighteen hundred and seventy-four, relating to the admission of articles intended for the International Exhibition of eighteen hundred and seventy-six.*

July 20, 1876.

Vol. 19, S. L., pp. 3, 34, 45, 211, 213.

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the act approved June eighteenth, eighteen hundred and seventy-four entitled "An act to admit free of duty articles intended for the International Exhibition of eighteen hundred and seventy-six" be and the same is hereby so amended as to permit the sale and delivery, during the exhibition, of goods, wares, and merchandise heretofore imported and now in the Exhibition Buildings, subject to such additional regulations for the security of the revenue and the collection of duties thereon as the Secretary of the Treasury may, in his discretion prescribe.*

1874, ch. 310, 18 Stat., 82, amended. See p. 302, this vol.

Imported goods may be sold in Centennial Exhibition.

SEC. 2. That the entire stock of each exhibitor, consisting of goods, wares and merchandise imported by him and now in said buildings, is hereby declared liable for the payment of duties accruing on any portion thereof, in case of the removal of such portion from said buildings without payment of the lawful duties thereon.

Entire stock of exhibitor liable for duties.

SEC. 3. That the penalties prescribed by, and the provisions contained in, section three thousand and eighty-two of the Revised Statutes, shall be deemed and held to apply in the case of any goods, wares or merchandise now in said buildings sold, delivered or removed without payment of duties, in the same manner as if such goods, wares or merchandise had been imported contrary to law; and the article or articles so sold, delivered or removed, shall be deemed and held to have been so imported, with the knowledge of the parties respectively concerned in such sale, delivery or removal.

R. S. 3082, p. 595.

Penalties made applicable.

Approved, July 20, 1876.

S. L., Vol. 19, Chap. CCXC.—*An act to carry into effect a convention between the United States of America and His Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.*

August 15, 1876.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation declaring that he has such evidence; and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit, arrow-root; castor-oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other refined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, shall be introduced into the United States free of duty so long as the said convention shall remain in force.*

Certain products of Hawaiian Islands to be admitted into the United States free of duty.

S. L., vol. 19, pp. 625, 666.

Also see p. 308, this vol., for proclamation, and convention.

Approved, August 15, 1876.

July 1, 1879.

S. L., VOL. 21, CHAP. LXIV.—*An act to put salts of quinine and sulphate of quinine on the free list.*

Quinine on free list.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act the importation of salts of quinine and sulphate of quinine shall be exempt from customs duties; and all laws inconsistent herewith are hereby repealed.*

Approved, July 1, 1879.

June 14, 1880.

S. L., VOL. 21, p. 309 [No. 52].—*Joint resolution for the relief of certain persons in respect of duties demanded of them upon the import of certain articles named therein.*

Preamble.

Whereas, by a circular of the Secretary of the Treasury issued in eighteen hundred and seventy-eight, after a decision of a case between the United States and an importer in the circuit court of the United States for the southern district of New York, all the articles named in the following resolution were directed to be imported on payment of a duty of thirty-five per cent ad valorem: and

Whereas, the Secretary of the Treasury by letter of March twelfth, eighteen hundred and eighty, to the House of Representatives has communicated his purpose to revoke said circular, and subject said articles to the specific duty imposed by existing law on all band, hoop and scroll iron; and

Whereas, it is represented, that confiding in the said circular of the year eighteen hundred and seventy-eight parties have contracted for such articles to be imported under the duty of thirty-five per centum ad valorem, and it is right and proper to relieve them from the effect of the change of orders by the Secretary of the Treasury upon his construction of the existing law, but without intending to alter existing law, or to interpret by legislative act the effect thereof, leaving that to the judicial tribunals, except as to the special cases herein provided for: Therefore,

Contracts prior to March 12, 1880, for cut hoops, barrel hoops, &c., made subject to duty of 35 per cent ad valorem.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby authorized and directed to cause to be levied upon all articles under the designation of "cut hoops", "hoops cut to length", "hoops cut and punched", and "barrel hoops", the duty of thirty-five per centum ad valorem, which shall be shown to the satisfaction of the Secretary of the Treasury to have been ordered under bona fide and absolute contracts made and entered into prior to March twelfth, eighteen hundred and eighty, and which shall be imported from any foreign country into the United States, prior to the first day of January, eighteen hundred and eighty-one.*

Duties paid in excess of 35 per cent ad valorem refunded.

And the amount of any duties in excess of thirty-five per centum ad valorem, paid since the twelfth day of March, eighteen hundred and eighty, upon any of the articles hereinbefore named, which shall be shown as aforesaid to have been imported under such contracts, shall be refunded to the parties entitled thereto out of any money in the Treasury, not otherwise appropriated.

Approved, June 14, 1880.

March 11, 1882.

VOL. 22, p. 741 [No. 10].—*Joint resolution in behalf of the American Company of Revisers of the New Testament for return and remission of duties.*

Remission and refund of duties paid on certain copies of the revised edition of the New Testament.

Preamble.

Whereas, two thousand one hundred copies of the book known as the revision of the New Testament of our Lord and Savior Jesus Christ printed by the University Presses of Oxford, and Cambridge in England, and being the joint and gratuitous work of two companies of translators, one in England and one in the United States, were

sent, under the direction of the English Company of Revisers, to and for the use and distribution of the American Company of Revisers and were heretofore imported at the port of New York for or on behalf of the American Company of Revisers, and the duties paid thereon; and,

Whereas, the revision of the translation of the Old Testament Scriptures is now progressing under similar auspices, and the same is to be printed in a similar manner, and copies of them will be required for the use and distribution of the American Company of Revisers: Therefore,

*Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and is hereby, authorized and directed to ascertain the facts of such past and expected importations of the revisions of the Bible, and if he shall be satisfied that they are substantially as above set forth, then to refund and repay, out of any moneys in the Treasury not otherwise appropriated, to the American Company of Revisers, of which Reverend Doctor Philip Schaff of New York is chairman, and Reverend Doctor Henry Day of New York is secretary, through and by said officers the amount of duties heretofore paid upon the said books so imported; and that he be, and further is, authorized and directed to remit the duties upon, and to admit to entry free of duty or custom, the books containing the revision of the Old Testament which may be hereafter imported from England by or on behalf of the American Company of Revisers, for their use and distribution as above set forth, *Provided*, That future importations of said revision of the Bible for the purpose set forth in this act, shall not exceed two thousand copies.

Approved, March 11, 1882.

Secretary of the Treasury, after satisfactory examination, to make payment to.

Philip Schaff and Henry Day, chairman and secretary, of American Company of Revisers, certain copies of revision of Old Testament, duty free, &c.

Proviso.

S. L., VOL. 22, CHAP. CXX.—*An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope.*

May 4, 1882.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section two thousand five hundred and one of the Revised Statutes of the United States which reads as follows:

“There shall be levied, collected and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organize,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production”, be and the same is hereby repealed from and after the first day of January, eighteen hundred and eighty-three.

Approved, May 4, 1882.

Repeal of discriminating duties on goods produced east of the Cape of Good Hope when imported from places west of the Cape of Good Hope, from and after January 1, 1883.

R. S., 2501, 459, repealed.

S. L., VOL. 22, CHAP. VI.—*An act to amend the act entitled “An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope,” approved May fourth, eighteen hundred and eighty-two.*

December 23, 1882.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the act entitled “An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope,” approved May fourth, eighteen hundred and eighty-two, be, and the same is hereby, amended so as to read as follows:

“That section twenty-five hundred and one of the Revised Statutes of the United States, which reads as follows: “There shall be levied,

Act repealing certain duties on goods produced east of Cape of Good Hope amended.

R. S., 2501, 459. See act next above, this vol.

collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production, be, and the same is hereby, repealed from and after the first day of January, eighteen hundred and eighty-three; and all such goods as may be in public store or warehouse on the first day of January, eighteen hundred and eighty-three, or on shipboard in port, shall be subject to no other duty than if imported after that day."

Approved, December 23, 1882.

March 2, 1883.

S. L., VOL. 22, CHAP. LXIV.—*An act to prevent the importation of adulterated and spurious teas.*

Prohibition of the importation of adulterated and spurious teas.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act it shall be unlawful for any person or persons or corporation to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited.

Importer, &c., to give bond.

SEC. 2. That on making entry at the custom house of all tea or merchandise described as tea imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom-house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

Samples to be accompanied by statement, &c., examined as to purity and fitness for consumption.

Provisos.

Conditions of bond.

When to be declared free, and permit given for removal.

When found, on examination, to be simulated teas, to be held, &c.

Proviso.

SEC. 3. That if, after an examination, as provided in section two, the tea is found by the examiner not to come within the prohibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the custom authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibitions of this act, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, so returned shall not be released by the custom house, unless on a re-examination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four.

SEC. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if upon such final re-examination, the tea shall be found to come within the prohibitions of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector to export said tea, or merchandise described as tea, out of the limits of the United States, within a period of six months after such final re-examination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

Dispute between importer and examiner decided by arbitration; decision final.

Bond conditioned for exporting tea within six months.

Tea to be destroyed if not exported, &c.

SEC. 5. That the examination and appraisement herein provided for shall be made by a duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

Examination and appraisement; by whom to be made.

SEC. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

Definition of term "exhausted."

SEC. 7. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition thereof.

Teas exempt.

SEC. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

Secretary of Treasury to make regulations, &c.

Approved, March 2, 1883.

S. L., VOL. 22, CHAP. XCVIII.—*An act to admit free of duty articles intended for the National Mining and Industrial Exposition to be held at Denver, in the State of Colorado, during the year 1883.*

March 3, 1883.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all articles which shall be imported for the sole purpose of exhibition at the National Mining and Industrial Exposition to be held at the City of Denver, in the state of Colorado, in the year eighteen hundred and eighty-three, shall be admitted without the payment of duty or of custom fees or charges under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of the importation: *Provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption or shall be sold without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

Admission of articles for National Mining and Industrial Exposition, Denver, duty free.

Proviso.

Proviso.

Penalties to apply when.

Approved, March 3, 1883.

S. L., VOL. 22, CHAP. CXXI.—*An act to reduce internal-revenue taxation, and for other purposes.*

March 3, 1883.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the taxes herein specified imposed by the laws now in force be, and the same are hereby, repealed, as hereinafter provided, namely: On capital

Internal-revenue taxes repealed, on banks, &c.

Stamp tax on bank checks, &c., matches, medicinal preparations, &c., Schedule A, R. S., p. 378.

Proviso.

Proviso.

Dealers in leaf and manufactured tobacco.

Manufacturers of tobacco and cigars.

Peddlers.

Retail dealers in leaf tobacco.

Proviso. Farmers may sell tobacco, &c.

No special tax required on tobacco furnished as rations, &c., to laborers; provisos.

Tax on snuff, smoking, and manufactured tobacco.

Cigars.

Tax on cigarettes.

Proviso. Allowance of drawback.

and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp tax on bank checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: *Provided*, That no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: *Provided further*, That on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioners of Internal Revenue.

SEC. 2. That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay twelve dollars; dealers in manufactured tobacco shall pay two dollars and forty cents; all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes, as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars and sixty cents. Retail dealers in leaf-tobacco shall pay two hundred and fifty dollars, and thirty cents for each dollar on the amount of their monthly sales in excess of the rate of five hundred dollars per annum: *Provided*, That farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.

SEC. 3. That hereafter the special tax of a dealer in manufactured tobacco shall not be required from any farmer, planter, or lumberman who furnishes such tobacco only as rations or supplies to his laborers or employees in the same manner as other supplies are furnished by him to them: *Provided*, That the aggregate of the supplies of tobacco so by him furnished shall not exceed in quantity one hundred pounds in any one special tax year; that is, from the first day of May in any year until the thirtieth day of April in the next year: *And provided further*, That such farmer, planter, or lumberman shall not be, at the time he is furnishing such supplies, engaged in the general business of selling dry goods, groceries, or other similar supplies in the manner of a merchant or storekeeper to others than his own employees or laborers.

SEC. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand: *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case

where the claim has not been presented within sixty days following the date of the reduction; and such rebate to the manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

SEC. 5. That from and after the passage of this act every manufacturer of tobacco or snuff shall, in addition to all other requirements of law, print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by or for him, a label on which shall be printed the number of the manufactory, the district and State in which it is situated, and these words:

Notice to be put, securely, on each package, &c., of tobacco and snuff.

# NOTICE.

The manufacturer of this tobacco has complied with all requirements of law. Every person is cautioned, under penalties of law, not to use this package for tobacco again.

SEC. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States:

## TITLE XXXIII.

Title 33, R. S., 457.

### DUTIES UPON IMPORTS.

Duties upon imports.

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Prohibition upon importation of obscene articles. R. S. 2491, 457.

Proviso.

SEC. 2492. Whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars or by imprisonment at hard labor for not more than ten years, or both.

Penalties. R. S. 2492.

SEC. 2493. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon be-

Mode of proceeding.



lief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Importation of  
neat cattle, &c.  
Provido.  
R. S., 2494, 458.

SEC. 2494. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Penalties.  
R. S., 2495, 458.

SEC. 2495. Any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Prohibition upon  
importation of sim-  
ulated watches,  
movements, &c.  
R. S., 2496, 458.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacture, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department fac similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Upon importation  
of goods, &c., in for-  
eign vessels.  
R. S., 2497, 458.  
S. L., vol. 3, p. 351,  
§ 2.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several Revenue Laws.

Penalties for vio-  
lation, &c.

Provisions appli-  
cable only to vessels,  
&c., of nations  
maintaining similar  
regulations.  
R. S., 2498, 458.  
S. L., vol. 16, p.  
580, ch. 125.

SEC. 2498. The preceding sections shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2499. There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: *Provided*, That non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free.

Rates for articles resembling enumerated articles, and for articles manufactured from two or more materials.  
R. S., 2499, 458.  
S. L., vol. 3, p. 351, § 3.  
The Merrill, 17 Wall., 582.

Articles subject to more than one rate of duty, classified, &c.  
Proviso.  
Articles to be free.

SEC. 2500. Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

Reimported goods, &c.  
R. S., 2500, 459.  
S. L., vol. 14, p. 330, § 12. See p. 257, this vol., sec. 12.

SEC. 2501. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Merchandise imported in foreign vessels.

SEC. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely:

Rates of duty on articles imported, &c.

#### SCHEDULE A.—CHEMICAL PRODUCTS.

Schedule A.—Chemical products.

Glue, twenty per centum ad valorem.

Beeswax, twenty per centum ad valorem.

Gelatine and all similar preparations, thirty per centum ad valorem.

Glycerine, crude, brown or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound.

Glycerine, refined, five cents per pound.

Fish-glue or isinglass, twenty-five per centum ad valorem.

Phosphorus, ten cents per pound.

Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and castile soap, twenty per centum ad valorem.

Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound.

Sponges, twenty per centum ad valorem.

Sumac, ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem.

Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, two cents per

pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound.

Acid, citric, ten cents per pound.

Acid, tartaric, ten cents per pound.

Camphor, refined, five cents per pound.

Castor beans, or seeds, fifty cents per bushel of fifty pounds.

Castor oil, eighty cents per gallon.

Cream of tartar, six cents per pound.

Dextrine, burnt starch, gum substitute, or British gum, one cent per pound.

Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this act, twenty per centum ad valorem.

Glucose, or grape sugar, twenty per centum ad valorem.

Indigo, extracts of, and carmined, ten per centum ad valorem.

Iodine, resublimed, forty cents per pound.

Licorice, paste or roll, seven and one-half cents per pound; licorice juice, three cents per pound.

Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound.

Oil, croton, fifty cents per pound.

Oil, flaxseed or linseed, and cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon.

Hemp-seed oil and rape-seed oil, ten cents per gallon.

Soda and potassa, tartrate, or rochelle salt, three cents per pound.

Strychnia, or strychnine, and all salts thereof, fifty cents per ounce.

Tartars, partly refined, including lees crystals, four cents per pound.

Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground, sixty cents per hundred pounds.

Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem.

Ammonia aqua, or water of ammonia, twenty per centum ad valorem.

Ammonia, muriate of, or sal-ammoniac, ten per centum ad valorem.

Ammonia, carbonate of, twenty per centum ad valorem.

Ammonia, sulphate of, twenty per cent ad valorem.

All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem.

Asbestos, manufactured, twenty-five per centum ad valorem.

Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem.

Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound.

Refined borax, five cents per pound.

Pure boracic acid, five cents per pound; commercial boracic acid, four cents per pound; borate of lime, three cents per pound; crude borax, three cents per pound.

Cement, Roman, Portland, and all others, twenty per centum ad valorem.

Whiting and Paris white, dry, one-half cent per pound; ground in oil, or putty, one cent per pound.

Prepared chalk, precipitated chalk, French chalk, red chalk, and all other chalk preparations which are not specially enumerated or provided for in this act, twenty per centum ad valorem.

Chromic acid, fifteen per centum ad valorem.

Chromate of potash, three cents per pound.

Bi-chromate of potash, three cents per pound.

Cobalt, oxide of, twenty per centum ad valorem.

Copper, sulphate of, or blue vitriol, three cents per pound.

Iron, sulphate of, or copperas, three-tenths of one cent per pound.

Acetate of lead, brown, four cents per pound.

Acetate of lead, white, six cents per pound.

White lead, when dry or in pulp, three cents per pound; when ground or mixed in oil, three cents per pound.

Litharge, three cents per pound.

Orange mineral, and red lead, three cents per pound.

Nitrate of lead, three cents per pound.

Magnesia, medicinal, carbonate of, five cents per pound.

Magnesia, calcined, ten cents per pound.

Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound.

#### Potash:

Crude, carbonate of, or fused, and caustic potash, twenty per centum ad valorem.

Chlorate of, three cents per pound.

Hydriodate, iodide and iodate of, fifty cents per pound.

Prussiate of, red, ten cents per pound.

Prussiate of, yellow, five cents per pound.

Nitrate of, or saltpeter, crude, one cent per pound.

Nitrate of, or refined saltpeter, one and one-half cents per pound.

Sulphate of, twenty per centum ad valorem.

#### Soda:

Soda-ash, one-quarter of one cent per pound.

Soda, sal, or soda crystals, one-quarter of one cent per pound.

Bi-carbonate of, or super-carbonate of, and salaratus, calcined or pearl ash, one and one-half cents per pound.

Hydrate or caustic, one cent per pound.

Sulphate, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt, twenty per centum ad valorem.

Soda, silicate of, or other alkaline silicate, one-half of one cent per pound.

#### Sulphur:

Refined, in rolls, ten dollars per ton.

Sublimed, or flowers of, twenty dollars per ton.

Wood-tar, ten per centum ad valorem.

Coal-tar, crude, ten per centum ad valorem.

Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch, twenty per centum ad valorem.

All coal-tar colors or dyes, by whatever name known, and not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem.

Ultramarine, five cents per pound.

Turpentine, spirits of, twenty cents per gallon.

Colors and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

The pigment known as bone black, and ivory-drop black, and bone char, twenty-five per centum ad valorem.

Ocher, and ochery earths, umber and umber earths, and sienna and sienna earths, when dry, one-half of one cent per pound; when ground in oil, one and one-half cents per pound.

Zinc, oxide of, when dry, one and one-fourth cent per pound.

Zinc, oxide of, when ground in oil, one and three-fourths cent per pound.

All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

All barks, beans, berries, balsams, buds, bulbs, and bulbus roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem.

All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem.

All ground or powdered spices not specially enumerated or provided for in this act, five cents per pound.

All earth or clays, unwrought or unmanufactured, not specially enumerated or provided for in this act, one dollar and fifty cents per ton.

All earths or clays, wrought or manufactured, not specially enumerated or provided for in this act, three dollars per ton; china clay, or kaoline three dollars per ton.

Proprietary preparations, to-wit: All cosmetics, pills, powders, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for in this act, fifty per centum ad valorem.

#### Alcoholic preparations:

Alcoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem.

Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon.

Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon.

Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem.

Chloroform, fifty cents per pound.

Collodion, and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles sixty cents per pound, and when in finished or partly

finished articles, sixty cents per pound and twenty-five per centum ad valorem.

Ether, sulphuric, fifty cents per pound.

Hoffman's anodyne, thirty cents per pound.

Iodoform, two dollars per pound.

Acid, tannic, and tannin, one dollar per pound.

Ether, nitrous, spirits of, thirty cents per pound.

Santonine, three dollars per pound.

Amylic alcohol, or fusel oil, ten per centum ad valorem.

Oil of Cognac, or oenantic ether, four dollars per ounce.

Fruit ethers, oils, or essences, two dollars and fifty cents per pound.

Oil or essence of rum, fifty cents per ounce.

Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound.

Coloring for brandy, fifty per centum ad valorem.

Preparations: All medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this act, fifty cents per pound.

Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon.

Opium, crude, containing nine per cent. and over of morphia, one dollar per pound. The importation of opium, containing less than nine per cent. morphia is hereby prohibited.

Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this act, ten dollars per pound; but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, forty per centum ad valorem.

Morphia or morphine, and all salts thereof, one dollar per ounce.

#### SCHEDULE B.—EARTHENWARE AND GLASSWARE.

Schedule B.—  
Earthenware and  
glassware.

Brown earthenware, common stoneware, gas-retorts, and stoneware not ornamented, twenty-five per centum ad valorem.

China, porcelain, parian, and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem.

China, porcelain, parian, and bisque ware, plain ware, and not ornamented or decorated in any manner, fifty five per centum ad valorem.

All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for in this act, fifty per centum ad valorem.

Stoneware, above the capacity of ten gallons, twenty per centum ad valorem.

Encaustic tiles, thirty five per centum ad valorem.

Brick, fire brick, and roofing and paving tile, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem.

Roofing-slates, twenty five per centum ad valorem.

Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this act, one cent per

pound; if filled, and not otherwise in this act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents.

Flint and lime glass bottles and vials, and other plain, molded, or pressed flint or lime glassware, not specially enumerated or provided for in this act, forty per centum ad valorem; if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents.

Articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, forty-five per centum ad valorem.

All glass bottles, and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this act otherwise specially provided for.

Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; all above that, forty cents per square foot.

Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

Cast polished plate glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty

inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames.

Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value, not specially enumerated or provided for in this act, forty-five per centum ad valorem.

#### SCHEDULE C.—METALS.

Schedule C.—  
Metals.

Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

Proviso.

Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap-iron, and scrap-steel, three tenths of one cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured.

Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound.

Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton.

Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, one cent per pound; comprising flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and square iron less than three-fourths of one inch square, one and one-tenth of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.

Proviso.

Proviso.

Iron or steel tee rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel flat rails, punched, eight-tenths of one cent per pound.

Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron not specially enumerated or provided for in this act, one and two-tenths of one cent per pound.

Boiler or other plate iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; sheet iron, common or black, thinner than one inch and one-half and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent



Proviso.

per pound; thinner than number twenty-nine wire gauge, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: *And provided*, That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin-plates, terne-plates, and taggers-tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

Proviso.

Polished, planished, or glanced sheet-iron, or sheet-steel, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron.

Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture with which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; corrugated or crimped sheet iron or steel, one and four-tenths of one cent per pound.

Proviso.

Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and two-tenths of one cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent per pound: *Provided*, That all articles not specially enumerated or provided for in this act, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem.

Cast-iron pipe of every description, one cent per pound.

Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, one and one-quarter of one cent per pound.

Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound.

Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound.

Malleable iron castings, not specially enumerated or provided for in this act, two cents per pound.

Wrought iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, two cents per pound.

Anvils, anchors or parts thereof, mill-irons and mill-cranks, of wrought irons and wrought-iron for ships, and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

Iron or steel rivets, bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, two and one-half of one cent per pound.

Iron or steel blacksmiths' hammers and sledges, track-tools, wedges, and crowbars, two and one-half of one-cent per pound.

Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound.

Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound.

Horseshoe-nails, hob-nails, and wire-nails, and all other wrought-iron or steel nails, not specially enumerated or provided for in this act, four cents per pound.

Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound.

Other wrought iron or steel tubes or pipes, two and one-quarter cents per pound.

Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound.

Cross-cut saws, eight cents per linear foot.

Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot.

Circular saws, thirty per centum ad valorem.

Hand, back, and all other saws, not specially enumerated or provided for in this act, forty per centum ad valorem.

Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen.

Steel ingots, coggled ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-molds or swaged steel; gun-molds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, all of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, forty-five per centum ad valorem; above four cents a pound and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and three-fourths cents per pound; valued at above ten cents per pound, three and one-fourth cents per pound: *Provided*, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, there shall be paid one-fourth cent per pound, in addition to the rates provided in this act; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act.

Iron or steel beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one-fourth of one cent per pound.

Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

Iron or steel rivet, screw, nail, and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound. Iron or steel, flat with longitudinal ribs for the manufacture of fencing, six-tenths of a cent per pound.

Screws, commonly called wood screws, two inches or over in length, six cents per pound; one inch and less than two inches in length, eight cents per pound; over one half inch and less than one inch in length, ten cents per pound; one half inch and less in length, twelve cents per pound.

Iron or steel wire, smaller than number five and not smaller than number ten wire gauge, one and one-half cents per pound; smaller than number ten and not smaller than number sixteen wire gauge, two cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-half cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay four cents per pound in addition to the foregoing rates: *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and two cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence wire), one half of one cent per pound in addition to the rate imposed on the wire of which it is made. On iron wire rope and wire strand, one cent per pound in addition to the rates imposed on the wire of which it is made. On steel wire rope and wire strand, two cents per pound in addition to the rates imposed on the wire of which it is made.

Steel, not specially enumerated or provided for in this act, forty-five per centum ad valorem: *Provided*, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.

No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel.

Argentine, albata, or German silver, unmanufactured, twenty-five per cent ad valorem:

Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein; regulus of and black or coarse copper, and copper cement, three and one-half cents on each

pound of fine copper contained therein; old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value not specially enumerated or provided for in this act, three cents per pound; copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, or enumerated in this act, four cents per pound; in rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Brass, in bars or pig, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound.

Lead ore, and lead dross, one and one-half cent per pound.

Lead, in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead, fit only to be remanufactured, two cents per pound.

Lead, in sheets, pipes, or shot, three cents per pound.

Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein.

Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound.

Zinc, spelter, or tutenague, in blocks or pigs, and old worn-out zinc, fit only to be remanufactured, one and one-half cent per pound; zinc, spelter, or tutenague in sheets, two and one-half cents per pound.

Sheathing, or yellow metal, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem.

Antimony, as regulus or metal, ten per centum ad valorem.

Bronze powder, fifteen per centum ad valorem.

Cutlery, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Dutch or bronze metal, in leaf, ten per centum ad valorem.

Steel plates, engraved, stereotype plates, and new types, twenty-five per centum ad valorem.

Gold-leaf, one dollar and fifty cents per package of five hundred leaves.

Hollow-ware, coated, glazed, or tinned, three cents per pound.

Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem.

Forged shot-gun barrels, rough-bored, ten per centum ad valorem.

Needles for knitting or sewing machines, thirty-five per centum ad valorem.

Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem; swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

Pen, metallic twelve cents per gross; pen-holder-tips and pen-holders, or parts thereof, thirty per centum ad valorem.

Pins, solid-head or other, thirty per centum ad valorem.

Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem.

Quicksilver, ten per centum ad valorem.

Silver leaf, seventy-five cents per package of five hundred leaves.

Type-metal, twenty per cent ad valorem.

Chromate of iron, or chromic ore, fifteen per centum ad valorem.

Mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

Schedule D.—  
Wood and wooden  
wares.

SCHEDULE D.—WOOD AND WOODEN WARES.

Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem.

Timber, squared or sided, not specially enumerated or provided for in this act, one cent per cubic foot.

Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; all other articles of sawed lumber, two dollars per one thousand feet, board measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure.

And if planed on one side and tongued and grooved, one dollar per one thousand feet, board measure.

And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure.

Hubs for wheels, posts, last-blocks, wagon-blocks, ore-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

Staves of wood of all kinds, ten per centum ad valorem.

Pickets and palings, twenty per centum ad valorem.

Laths, fifteen cents per one thousand pieces.

Shingles, thirty-five cents per one thousand.

Pine clapboards, two dollars per one thousand.

Spruce clapboards, one dollar and fifty cents per one thousand.

House or cabinet furniture, in piece or rough, and not finished, thirty per centum ad valorem.

Cabinet ware and house furniture, finished, thirty-five per centum ad valorem.

Casks and barrels, empty, sugar-box shoos, and packing-boxes, and packing-box shoos, of wood, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood, and satin wood, thirty-five per centum ad valorem.

Manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Wood, unmanufactured, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Schedule E.—Su-  
gar.

SCHEDULE E.—SUGAR.

All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz:

All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundredths cent per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four-hundredths of a cent per pound additional.

All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely:

All sugar above No. 13 and not above No. 16 Dutch standard, two and seventy-five hundredths cents per pound.

All sugar above No. 16 and not above No. 20 Dutch standard, three cents per pound.

All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound.

Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of four cents per gallon; molasses testing above fifty-six degrees, shall pay a duty of eight cents per gallon.

Sugar candy, not colored, five cents per pound.

All other confectionery, not specially enumerated or provided for in this act, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound.

Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

#### SCHEDULE F.—TOBACCO.

Schedule F.—Tobacco.

Cigars, cigarettes, and cheroots of all kinds, two dollars and fifty cents per pound and twenty-five per centum ad valorem; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound, if not stemmed, seventy-five cents per pound; if stemmed, one dollar per pound.

All other tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound.

Tobacco stems, fifteen cents per pound.

Tobacco, manufactured, of all descriptions, and stemmed tobacco, not specially enumerated or provided for in this act, forty cents per pound.

Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented or otherwise, of all descriptions, fifty cents per pound.

Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem.

#### SCHEDULE G.—PROVISIONS.

Schedule G.—Provisions.

Animals, live, twenty per centum ad valorem.

Beef and pork, one cent per pound.

Hams and bacon, two cents per pound.

Meat, extract of, twenty per centum ad valorem.

Cheese, four cents per pound.

Butter, and substitutes therefor, four cents per pound.

Lard, two cents per pound.

Wheat, twenty cents per bushel.

Rye and barley, ten cents per bushel.

Barley, pearled, patent, or hulled, one half cent per pound.

Barley malt, per bushel of thirty-four pounds, twenty cents.

Indian corn or maize, ten cents per bushel.

Oats, ten cents per bushel.

Corn-meal, ten cents per bushel of forty-eight pounds.

Oat-meal, one-half cent per pound.

Rye-flour, one-half cent per pound.

Wheat-flour, twenty per centum ad valorem.

Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound.

Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound.

Paddy, one and one-fourth cents per pound.

Rice-flour and rice meal, twenty per centum ad valorem.

Hay, two dollars per ton.

Honey, twenty cents per gallon.

Hops, eight cents per pound.

Milk, preserved or condensed, twenty per centum ad valorem.

**Fish:**

Mackerel, one cent per pound.

Herrings, pickled or salted, one-half of one cent per pound.

Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound.

Foreign-caught fish, imported otherwise than in barrels or half barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds.

Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.

Salmon, and all other fish, prepared or preserved, and prepared meats of all kinds, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Pickles and sauces, of all kinds, not otherwise specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Potatoes, fifteen cents per bushel of sixty pounds.

Vegetables, in their natural state, or in salt or brine, not specially enumerated or provided for in this act, ten per centum ad valorem.

Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem.

Chicory root, ground or unground, burnt or prepared, two cents per pound.

Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bi-carbonate of potash to neutralize one ounce of Troy vinegar; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard.

Acorns, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as substitutes therefor, not specially enumerated or provided for in this act, two cents per pound.

Chocolate, two cents per pound.

Cocoa, prepared or manufactured, two cents per pound.

**Fruits:**

Currants, Zante or other, one cent per pound.

Dates, plums, and prunes, one cent per pound.

Figs, two cents per pound.

Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; in bulk, one dollar and sixty cents per thousand; in barrels, capacity not

exceeding that of the one hundred and ninety-six pounds flour barrel, fifty-five cents per barrel.

Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box; in bulk, two dollars per thousand.

Lemons and oranges, in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Limes and grapes, twenty per centum ad valorem.

Raisins, two cents per pound.

Fruits, preserved in their own juices, and fruit-juice, twenty per centum ad valorem.

Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, not otherwise specified or provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

Nuts:

Almonds, five cents per pound; shelled, seven and one-half cents per pound; filberts, and walnuts, of all kinds, three cents per pound.

Peanuts or ground beans, one cent per pound; shelled, one and one-half cent per pound.

Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, two cents per pound.

Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.

#### SCHEDULE H.—LIQUORS.

Schedule H.—  
Liquors.

Champagne, and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, seven dollars per dozen bottles; containing not more than one pint each and more than one-half pint, three dollars and fifty cents per dozen bottles; containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles; in bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle.

Still wines, in casks, fifty cents per gallon; in bottles, one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint; and any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof; but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided further*, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.

Vermuth, the same duty as on still wines.

Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles, except as specially enumerated or provided for in this act, shall pay an additional duty of three cents for each bottle.

Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this act, two dollars per proof gallon; each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.



On all compounds or preparations of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this act, two dollars per proof gallon.

No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof; and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

Bay-rum, or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

Ale, porter, and beer, in bottles or jugs of glass, stone, or earthen ware, thirty-five cents per gallon; otherwise than in bottles or jugs of glass, stone, or earthen ware, twenty cents per gallon.

Ginger-ale or ginger-beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same.

Schedule I.—Cotton and cotton goods.

#### SCHEDULE I.—COTTON AND COTTON GOODS.

Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound; valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound; valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound; valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

On all cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-half cents per square yard; if bleached, three and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four and one-half cents per square yard.

On all cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over thirteen

Proviso.

cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

On all cotton cloth exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, four cents per square yard; if bleached, five cents per square yard; if dyed, colored, stained, painted, or printed, six cents per square yard: *Provided*: That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

Proviso.

On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem.

On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem.

Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this act, and corsets, of whatever material composed, thirty-five per centum ad valorem.

Cotton laces, embroideries, insertings, trimmings, lace window-curtains, cotton damask, hemmed handkerchiefs, and cotton velvet, forty per centum ad valorem.

Spool-thread of cotton, seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen.

#### SCHEDULE J.—HEMP, JUTE, AND FLAX GOODS.

Schedule J.—  
Hemp, jute, and flax  
goods.

Flax straw, five dollars per ton.

Flax, not hackled or dressed, twenty dollars per ton.

Flax, hackled, known as "dressed line," forty dollars per ton.

Tow, of flax or hemp, ten dollars per ton.

Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this act, twenty-five dollars per ton.

Jute butts, five dollars per ton.

Jute, twenty per centum ad valorem; sunn, sisal grass, and other vegetable substances, not specially enumerated or provided for in this act, fifteen dollars per ton.

Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Flax, hemp, and jute yarns, thirty-five per centum ad valorem.

Flax or linen thread, twine, and pack thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this act, forty per centum ad valorem.

Flax or linen laces and insertings, embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the com-

ponent material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem.

Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding sixty inches in width, made of flax, jute, or hemp, or of which flax jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem.

Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for, forty per centum ad valorem.

Gunny cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound.

Bags and bagging, and like manufactures, not specially enumerated or provided for in this act (excepting bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem.

Bagging for cotton, or other manufactures not specially enumerated or provided for in this act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, one and one-half cents per pound; valued at over seven cents per square yard, two cents per pound.

Tarred cables or cordage, three cents per pound.

Untarred manila cordage, two and one-half cents per pound.

All other untarred cordage, three and one-half cents per pound.

Seines and seine and gilling twine, twenty-five per centum ad valorem.

Sail duck, or canvas for sails, thirty per centum ad valorem.

Russia and other sheetings, of flax or hemp, brown or white, thirty-five per centum ad valorem.

All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Grass-cloth, and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Schedule K.—  
Wool and woollens.

SCHEDULE K.—WOOL AND WOOLENS.

All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

CLASS ONE, CLOTHING WOOLS.—That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

CLASS TWO, COMBING WOOLS.—That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals.

CLASS THREE, CARPET WOOLS AND OTHER SIMILAR WOOLS.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of all classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

Wools of the third class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound; wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound.

Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

Woolen rags, shoddy, mungo, waste, and flocks, ten cents per pound.

Woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

Flannels, blankets, hats of wool, knit goods, and all goods made on knitting-frames, balmorals, woolen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals, (except such as are composed in part of wool), not specially enumerated or provided for in this act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all the above named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem.

Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard, seven cents per square yard, and forty per centum ad valorem; if composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard and forty per centum ad valorem, but all such goods with selvages, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard and forty per centum ad valorem: *Provided*, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem.

Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for in this act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and in addition thereto, thirty-five per centum ad valorem.

Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and childrens' apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five cents per pound, and in addition thereto forty per centum ad valorem.

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and in addition thereto, fifty per centum ad valorem.

Aubusson, Axminster, and chenille carpets, and carpets woven whole for rooms, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Brussels carpets, thirty cents per square yard, and in addition thereto, thirty per centum ad valorem.

Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, twenty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Tapestry Brussels carpets, printed on the warp or otherwise, twenty cents per square yard, and in addition thereto, thirty per centum ad valorem.

Treble ingrain, three-ply, and worsted chain Venetian carpets, twelve cents per square yard, and in addition thereto, thirty per centum ad valorem.

Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and in addition thereto, thirty per centum ad valorem.

Druggets and bockings, printed, colored, or otherwise, fifteen cents per square yard, and in addition thereto, thirty per centum ad valorem.

Hemp or jute carpeting, six cents per square yard.

Carpets and carpetings of wool, flax, or cotton, or parts of either or other material, not otherwise herein specified, forty per centum ad valorem; and mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description; and the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem.

Endless belts or felts for paper or printing machines, twenty cents per pound and thirty per centum ad valorem.

SCHEDULE L.—SILK AND SILK GOODS.

Schedule L.—  
Silk and silk goods.

Silk, partially manufactured from cocoons, or from waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

Thrown silk, in gum, not more advanced than singles, tram, organzine, sewing silk, twist, floss, in the gum, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem.

On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

SCHEDULE M.—BOOKS, PAPERS, ETC.

Schedule M.—  
Books, papers, etc.

Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this act, engravings, bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem.

Blank books, bound or unbound, and blank books for press-copying, twenty per centum ad valorem.

Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem.

Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem.

Paper, manufactures of, or of which paper is a component material, not specially enumerated or provided for in this act, fifteen per centum ad valorem.

Sheathing paper, ten per centum ad valorem.

Paper boxes, and all other fancy boxes, thirty-five per centum ad valorem.

Paper envelopes, twenty-five per centum ad valorem.

Paper-hangings and paper for screens or fire-boards, paper antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Pulp, dried, for paper-makers' use, ten per centum ad valorem.

SCHEDULE N.—SUNDRIES.

Schedule N.—  
Sundries.

Alabaster and spar statuary and ornaments, ten per centum ad valorem.

Baskets and all other articles composed of grass, osier, palm leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem.

Blacking of all kinds, twenty-five per centum ad valorem.

Bladders, manufactures of, twenty-five per centum ad valorem.

Bone, horn, ivory, or vegetable ivory, all manufactures of, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Bouillons, or cannetille, metal threads, filé, or gespinst, twenty-five per centum ad valorem.

Bristles, fifteen cents per pound.

Brooms of all kinds, twenty-five per centum ad valorem.

Brushes of all kinds, thirty per centum ad valorem.

Bulbs and bulbous roots, not medicinal, and not specially enumerated or provided for in this act, twenty per centum ad valorem.

Burr-stones, manufactured or bound up into mill-stones, twenty per centum ad valorem.

Buttons and button-molds, not specially enumerated or provided for in this act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem.

Candles and tapers of all kinds, twenty per centum ad valorem.

Canes and sticks for walking, finished, thirty-five per centum ad valorem; if unfinished, twenty per centum ad valorem.

Card-cases, pocket-books, shell-boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Card-clothing, twenty-five cents per square foot; when manufactured from tempered steel wire, forty-five cents per square foot.

Carriages, and parts of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

Clocks, and parts of clocks, thirty per centum ad valorem.

Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. A drawback of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.

Coke, twenty per centum ad valorem.

Combs, of all kinds, thirty per centum ad valorem.

Compositions of glass or paste, when not set, ten per centum ad valorem.

Coral, cut, manufactured, or set, twenty-five per centum ad valorem.

Corks and cork bark, manufactured, twenty-five per centum ad valorem.

Crayons of all kinds, twenty per centum ad valorem.

Dice, draughts, chess-men, chess-balls, and billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem.

Dolls and toys, thirty-five per centum ad valorem.

Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound.

Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem.

Fans of all kinds, except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem.

Feathers of all kinds crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem.

Finishing powder, twenty per centum ad valorem.

Fire-crackers of all kinds, one hundred per centum ad valorem.

Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem.

Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem.

Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Fur, articles made of, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem.

Grease, all not specially enumerated or provided for in this act, ten per centum ad valorem.

Grind-stones, finished or unfinished, one dollar and seventy-five cents per ton.

Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, six cents per pound; valued above twenty cents per pound, ten cents per pound.

Gun-wads, of all descriptions, thirty-five per centum ad valorem.

Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Hair, human, bracelets, braids, chains, rings, curls, and ringlets, composed of hair, or of which hair is the component material of chief value, thirty-five per centum ad valorem.

Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem.

Human hair, raw, uncleaned and not drawn, twenty per centum ad valorem. If clean or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, thirty-five per centum ad valorem.

Hair cloth, known as "crinoline cloth," and all other manufactures of hair not specially enumerated or provided for in this act, thirty per centum ad valorem.

Hair cloth, known as "hair seating," thirty cents per square yard.

Hair pencils, thirty per centum ad valorem.

Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Hat bodies of cotton, thirty-five per centum ad valorem.

Hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem.



Hatters' plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem.

Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one-quarter of one cent per pound.

India-rubber fabrics, composed wholly or in part of India rubber, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Articles composed of India rubber, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

India-rubber boots and shoes, twenty-five per centum ad valorem.

Inks of all kinds and ink powders, thirty per centum ad valorem.

Japanned ware of all kinds, not specially enumerated or provided for in this act, forty per centum ad valorem.

Jet, manufactures and imitations of, twenty-five per centum ad valorem.

Jewelry of all kinds, twenty-five per centum ad valorem.

Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem.

Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem.

Skins for morocco, tanned, but unfinished, ten per centum ad valorem.

All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Lime, ten per centum ad valorem.

Garden seeds, except seed of the sugar beet, twenty per centum ad valorem.

Linseed or flaxseed, twenty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil-cake made from imported seed.

Marble of all kinds, in block, rough or squared, sixty-five cents per cubic foot; veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot.

All manufactures of marble not specially enumerated or provided for in this act, fifty per centum ad valorem.

Musical instruments of all kinds, twenty-five per centum ad valorem.

Paintings, in oil or water colors, and statuary not otherwise provided for, thirty per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem.

Papier-mache, manufactures, articles, and wares of, thirty per centum ad valorem.

Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; pencil-leads, not in wood, ten per centum ad valorem.

Percussion caps, forty per centum ad valorem.

Philosophical apparatus and instruments, thirty-five per centum ad valorem.

Pipes, pipe-bowls, and all smokers' articles whatsoever, not specifically enumerated or provided for in this act, seventy per centum ad valorem; all common pipes of clay, thirty-five per centum ad valorem.

Plaster of Paris, when ground or calcined, twenty per centum ad valorem.

Playing cards, one hundred per centum ad valorem.

Polishing powders of every description, by whatever name known, including Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty per centum ad valorem.

Precious stones of all kinds, ten per centum ad valorem.

Rags, of whatever material composed, and not specially enumerated or provided for in this act, ten per centum ad valorem.

Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem.

Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars: *And provided further*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem.

Sealing-wax, twenty per centum ad valorem.

Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton; and upon stones as above, hewn, dressed, or polished, twenty per centum ad valorem.

Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem.

Tallow, one cent per pound.

Teeth, manufactured, twenty per centum ad valorem.

Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centum ad valorem; umbrellas, parasols, and shades, when covered with silk or alpaca, fifty per centum ad valorem; all other umbrellas, forty per centum ad valorem.

Umbrellas, parasols, and sunshades, frames and sticks for, finished or unfinished, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Waste, all not specially enumerated or provided for in this act, ten per centum ad valorem.

Watches, watch-cases, watch-movements, parts of watches, and watch materials, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

## Free list.

## THE FREE LIST.

SEC. 2503. The following articles when imported shall be exempt from duty:

- Albumen, in any form or condition; lactarine.
- Aconite.
- Ambergris.
- Annato, roncou, rocou, or orleans, and all extracts of.
- Balm of Gilead.
- Blood, dried.
- Bones, crude, not manufactured, burned, calcined, ground, or steamed.
- Bone-dust and bone-ash for manufacture of phosphate and fertilizers.
- Carbon, animal, fit for fertilizing only.
- Guano, manures, and all substances expressly used for manure.
- Musk, crude, in natural pod.
- Civit, crude.
- Cochineal.
- Dyeing or tanning: Articles in a crude state used in dyeing or tanning, not specially enumerated or provided for in this act.
- Fish-skins.
- Hide-cuttings, raw, with or without hair, and all glue-stock.
- Hoofs.
- Horns, and parts of horns, unmanufactured, and horn strips and tips.
- Ipecac.
- Fish-sounds or fish-bladders.
- Leather, old scraps.
- Leeches.
- Rennets, raw or prepared.
- Argal, or Argol, or crude Tartar.
- Asafetida.
- Barks, Cinchona, or other barks, used in the manufacture of quinia.
- Brazil paste.
- Camphor, crude.
- Cassia, Cassia buds, Cassia Vera, unground.
- Charcoal.
- Cinnamon, and chips of, unground.
- Cloves and clove stems, unground.
- Cocculus indicus.
- Cudbear.
- Curry and Curry powder.
- Cutch.
- Divi-divi.
- Dragon's blood.
- Ergot.
- Gambier.
- Ginger-root, unground.
- Indigo and artificial indigo.
- Iodine, crude.
- Jalap.
- Kelp.
- Lac dye, crude, seed, button, stick, and shell.
- Lac spirits.
- Lemon juice and lime juice.
- Licorice root, unground.
- Litmus, prepared or not prepared.
- Mace.

Madder, and munjeet or Indian madder, ground or prepared, and extracts of.

Manna.

Myrobolan.

Orchil, or orchil liquid.

Nutmegs.

Nux vomica.

Ottar of roses.

Salacine.

Oils:

Almond.

Amber, crude and rectified.

Ambergris.

Anise, or anise seed.

Aniline, crude.

Aspic, or spike lavender.

Bergamot.

Cajeput.

Carraway.

Cassia and cinnamon.

Cedrat.

Chamomile.

Citronella, or lemon grass.

Civet.

Fennel.

Jasmine, or jasimine.

Juglandium.

Juniper.

Lavender.

Lemon.

Limes.

Mace.

Neroli, or orange flower.

Orange.

Palm and cocoanut.

Poppy.

Rosemary or anthoss.

Sesame or sesamum-seed, or bene.

Thyme or origanum, red or white, valerian.

Pepper, unground, of all kinds.

Pimento, unground.

Saffron and safflower, and extract of, and saffron cake.

Selep, or saloup.

Storax, or styrax.

Turmeric.

Turpentine, Venice.

Valonia.

Vegetable and mineral wax.

Wood ashes, and lye of, and beet-root ashes.

Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act.

Alizarine, natural or artificial.

Agates, unmanufactured.

Apatite.

Asbestos, unmanufactured.

Arsenic.

Antimony ore, crude sulphide of.

Arsenic, sulphide of, or orpiment.

Arseniate of aniline.

Baryta, carbonate or witherite.  
 Bauxite.  
 Aniline salts or black salts and black tares.  
 Bromine.  
 Cadmium.  
 Calamine.  
 Cerium.  
 Cobalt, as metallic arsenic.  
 Chalk and cliff-stone, unmanufactured.  
 Feldspar.  
 Cryolite or kryolith.  
 Iridium.  
 Kieserite.  
 Kyanite or cyanite, and kainite.  
 Lime, citrate of.  
 Lime, chloride of, or bleaching powder.  
 Magnesium.  
 Magnesite, or native mineral carbonate of magnesia.  
 Manganese, oxide and ore of.  
 Mineral waters, all not artificial.  
 Osmium.  
 Palladium.  
 Paraffine.  
 Phosphates, crude or native, for fertilizing purposes.  
 Potash, muriate of.  
 Plaster of Paris or sulphate of lime, unground.  
 Quinia, sulphate of, salts of, and cinchonidia.  
 Soda, nitrate of, or cubic nitrate.  
 Strontia, oxide of, and proto-oxide of strontian, and strontianite,  
 or mineral carbonate of strontia.  
 Sulphur, or brimstone, not specially enumerated or provided for in  
 this act.  
 Sulphur lac or precipitated.  
 Tripoli.  
 Uranium, oxide of, verdigris or subacetate of copper.  
 Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots  
 and excrescences, such as nut-galls, fruits, flowers, dried fibers; grains,  
 gums and gum-resin; herbs, leaves, lichens, mosses, nuts, roots, and  
 stems; spices, vegetables, seeds aromatic, and seeds of morbid growth;  
 weeds, woods used expressly for dyeing, and dried insects—any of the  
 foregoing, of which are not edible and are in a crude state, and not  
 advanced in value or condition by refining or grinding, or by other  
 process of manufacture, and not specially enumerated or provided for  
 in this act.  
 Vaccine virus.  
 Crude minerals, not advanced in value or condition by refining or  
 grinding, or by other process of manufacture, not specially enumer-  
 ated or provided for in this act.

Free list, sundries.

## SUNDRIES.

Aluminium.  
 Amber beads and gum.  
 Animals, brought into the United States temporarily, and for a  
 period not exceeding six months, for the purpose of exhibition or com-  
 petition for prizes offered by any agricultural or racing association;  
 but a bond shall be first given in accordance with the regulations.  
 Animals, specially imported for breeding purposes, shall be admit-  
 ted free upon proof thereof satisfactory to the Secretary of the Treas-  
 ury, and under such regulations as he may prescribe; and teams of  
 animals, including their harness and tackle and the vehicles or wag-

ons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Asphaltum and bitumen, crude.

Arrowroot.

Articles imported for the use of the United States, provided that the price of the same did not include the duty.

Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.

Bamboo, unmanufactured.

Barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

Articles the growth, produce, and manufacture of the United States, when returned in the same condition as exported. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

Bed-feathers and downs.

Bells, broken, and bell metal broken and fit only to be remanufactured.

Birds, stuffed.

Birds, and land and water fowls.

Bismuth.

Bladders, crude, and all integuments of animals not specially enumerated or provided for in this act.

Bologna sausages.

Bolting cloths.

Books, engravings, bound or unbound, etchings, maps, and charts, which shall have been printed and manufactured more than twenty years at the date of importation.

Books, maps, and charts imported by authority or for use of the United States or for the use of the Library of Congress; but the duty shall not have been included in the contract of price paid.

Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States.

Books, professional, of persons arriving in the United States.

Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Breccia, in blocks or slabs.

Brime.

Brazil pebbles for spectacles, and pebbles for spectacles rough.

Bullion, gold and silver.

Burgundy pitch.

Burr-stone, in blocks, rough or unmanufactured, and not bound up in mill-stones.

Cabinets of coins, medals, and all other collections of antiquities.  
 Castor or castoreum.  
 Catgut strings, or gut-cord, for musical instruments.  
 Catgut or whip-gut, unmanufactured.  
 Coal, anthracite.  
 Coal-stores of American vessels, but none shall be unloaded.  
 Cobalt, ore of.  
 Cocoa, or cacao, crude, and fiber, leaves, and shells of.  
 Coffee.  
 Coins, gold, silver, and copper.  
 Coir and coir yarn.  
 Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.  
 Copper, when imported for the United States Mint.  
 Coral, marine, unmanufactured.  
 Cork-wood, or cork-bark, unmanufactured.  
 Cotton.  
 Curling-stones, or quoits.  
 Cuttle-fish bone.  
 Diamonds, rough or uncut, including glaziers' diamonds.  
 Diamond dust or bort.  
 Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this act.  
 Eggs.  
 Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.  
 Emery ore.  
 Fans, common palm-leaf.  
 Farina.  
 Fashion-plates, engraved on steel or on wood, colored or plain.  
 Felt, adhesive, for sheathing vessels.  
 Fibrin, in all forms.  
 Fire-wood.  
 Fish, fresh, for immediate consumption.  
 Fish, for bait.  
 Flint, flints, and ground flint-stones.  
 Fossils.  
 Fruit-plants, tropical and semi-tropical, for the purposes of propagation or cultivation.  
 Fruits, green, ripe, or dried, not specially enumerated or provided for in this act.  
 Furs, undressed.  
 Fur-skins of all kinds, not dressed in any manner.  
 Glass, broken pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.  
 Glass-plate or disks, unwrought, for use in the manufacture of optical instruments.  
 Goat skins, raw.  
 Gold-beaters' molds and gold-beaters' skins.  
 Gold-size.  
 Grease, for use as soap-stock only, not specially enumerated or provided for.  
 Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing.  
 Gut, and worm gut, manufactured or unmanufactured.  
 Guts, salted.  
 Gutta percha, crude.  
 Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially enumerated or provided for in this act; of hogs, curled for beds and mattresses, and not fit for bristles.

Hide-rope.

Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured.

Hones and whetstones.

Hop-roots, for cultivation.

Hop-poles.

Ice.

India-rubber, crude, and milk of.

India-malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

Ivory and vegetable ivory, unmanufactured.

Jet, unmanufactured.

Joss-stick, or joss-light.

Junk, old.

Lava, unmanufactured.

Life-boats and life saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

Lithographic stones, not engraved.

Loadstones.

Logs, and round, unmanufactured timber, not specially enumerated or provided for in this act, and ship timber, and ship planking.

Maccaroni and vermicelli.

Magnets.

Manuscripts.

Marrow, crude.

Marsh-mallows.

Medals of gold, silver, or copper.

Meerschaum, crude or raw.

Mica and mica waste.

Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use.

Moss, sea-weeds, and all other vegetable substances used for beds and mattresses.

Newspapers and periodicals.

Nuts, cocoa, and Brazil or cream.

Oakum.

Oil-cake.

Oil, spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

Olives, green or prepared.

Orange and lemon peel, not preserved, candied, or otherwise prepared.

Ores, of gold and silver.

Palm nuts and palm-nut kernels.

Paper-stock, crude, of every description, including all grasses, fibers, rags of all kinds, other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper stock or other purposes.

Parchment.

Pearl, mother of.

Personal and household effects, not merchandise, of citizens of the United States dying abroad.

Pewter and britannia metal, old and fit only to be remanufactured.

Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith



for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this act.

Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden.

Platina, unmanufactured.

Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses.

Plumbago.

Polishing-stones.

Pulu.

Pumice and pumice stone.

Quills, prepared or unprepared.

Railroad-ties, of wood.

Rattans and reeds, unmanufactured.

Regalia and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States.

Root-flour.

Rotten stone.

Sago, sago crude, and sago flour.

Saur-kraut.

Sausage-skins.

Sea-weed, not otherwise provided for.

Seed of the sugar beet.

Shark skins.

Shells of every description, not manufactured.

Shingle-bolts and stave bolts, provided that heading bolts, shall be held and construed to be included under the term stave bolts.

Handle-bolts.

Shrimps, or other shell fish.

Silk, raw, or as reeled from the cocoon, but not doubled, twisted or advanced in manufacture in any way.

Silk cocoons and silk waste.

Silk-worms' eggs.

Skeletons, and other preparations of anatomy.

Skins, dried, salted or pickled.

Snails.

Soap-stocks.

Sodium.

Sparterre, for making or ornamenting hats.

Specimens of natural history, botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale.

Spunk.

Spurs and stilts, used in the manufacture of earthen, stone, or crockery ware.

Straw, unmanufactured.

Sugar of milk.

Sweepings of silver and gold.

Tamarinds.

Tapioca, cassava, or cassada.

Tea.

Tea plants.

Teasels.

Teeth, unmanufactured.

Terra alba, aluminous.

Terra japonica.

Tin ore, bars, blocks, or pigs, grain or granulated.

Tonquin, Tonqua or Tonka beans.

Tortoise and other shells, unmanufactured.

Turtles.

Types, old, and fit only to be remanufactured.

Umbrella sticks, crude, to wit, all partridge, hair wood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking-canes.

Vellum.

Wafers, unmedicated.

Wearing apparel, in actual use, and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

Whalebone, unmanufactured.

Woods, poplar, or other woods, for the manufacture of paper.

Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, grana-dilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured.

Works of art, painting, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister of the United States indorsed upon the written declaration of the artist; paintings, statuary, fountains, and other works of art, imported expressly for the presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society.

Yams.

Zaffer.

SEC. 2504.—Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

Special exemption as to merchandise sunk and abandoned.

SEC. 2505.—The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time prescribe.

Lumber from Saint John River.

SEC. 2506.—The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time, prescribe.

Lumber from Saint Croix River.

Machinery imported for repair.

SEC. 2507.—Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Certain paintings, statuary, &c., to be admitted free of duty.

SEC. 2508.—All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be reexported within six months after such importation.

Works of art, &c., imported for exhibition only, to be admitted free of duty.

SEC. 2509.—All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act.

Proviso.

Importation of materials for construction, &c., of vessels.

SEC. 2510.—All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

Proviso.

Importation of articles intended for the repair of vessels.

SEC. 2511.—All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Peltries and other goods of Indians, when to be admitted free.

SEC. 2512.—That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of

Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

SEC. 2513.—There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and all articles manufactured, in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

Duty on articles not enumerated, raw or manufactured.

SEC. 7.—That sections twenty-nine hundred and seven and twenty-nine hundred and eight of the Revised Statutes of the United States and section fourteen of the act entitled "An act to amend the customs revenue laws, and to repeal moities," approved June twenty-second, eighteen hundred and seventy-four, be, and the same are hereby, repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind be estimated as part of their value in determining the amount of duties for which they are liable: *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise, than in the bona fide transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.

R. S. 2907 repealed.  
R. S. 2908 repealed.  
18 Stat., 189, § 14, repealed. See Note.<sup>a</sup>

Ascertainment of value.

Proviso.

SEC. 8.—That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:

SEC. 2841.—Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

R. S. 2841, 548, amended.

Proviso.  
Oaths to accompany invoices.

#### OATH OF CONSIGNEE, IMPORTER, OR AGENT.

I, ———, do solemnly and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector

<sup>a</sup>NOTE.—S. L., vol. 18, p. 189. SEC. 14. That whenever any statute requires that, to the cost or market value of any goods, wares, and merchandise imported into the United States, there shall be added to the invoice thereof, or, upon the entry of such goods, wares, and merchandise, charges for inland-transportation, commissions, port-duties, expenses of shipping, export-duties, cost of packages, boxes, or other articles containing such goods, wares, and merchandise, or any other incidental expenses attending the packing, shipping, or exportation thereof from the country or place where purchased or manufactured, the omission, without intent thereby to defraud the revenue, to add and state the same on such invoice or entry shall not be cause of a forfeiture of such goods, wares, and merchandise, or of the value thereof; but in all cases where the same, or any part thereof, are omitted, it shall be the duty of the collector or appraiser to add the same, for the purposes of duty, to such invoice or entry, either in items or in gross, at such price or amount as he shall deem just and reasonable, (which price or amount shall, in the absence of protest, be conclusive,) and to impose and add thereto the further sum of one hundred per centum of the price or amount so added; which addition shall constitute a part of the dutiable value of such goods, wares, and merchandise, and shall be collectible as provided by law in respect to duties on imports.

Omission to add to market-value cost of packing, shipping, &c., not to work forfeiture.

Collector or appraiser to add such cost and one hundred per centum of price so added.

Addition collectible as other duties.

of \_\_\_\_\_ are the true and only invoice and bill of lading by me received, of goods, wares, and merchandise imported in the \_\_\_\_\_, whereof \_\_\_\_\_ is master, from \_\_\_\_\_, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief (insert the name and residence of the owner or owners), is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise, including all cost for finishing said goods, wares, and merchandise to their present condition, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

OATH OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY  
PURCHASED.

I, \_\_\_\_\_, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of \_\_\_\_\_ contains a just and true account of the goods, wares, and merchandise imported by or consigned to me, in the \_\_\_\_\_, whereof \_\_\_\_\_ is master \_\_\_\_\_; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, including all cost of finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

OATH OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost for finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

SEC. 9. If upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, cannot be ascertained to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, it shall then be lawful to appraise the same by ascertaining the cost or value of the materials composing such merchandise, at the time and place of manufacture, together with the expense of manufacturing, preparing, and putting up such merchandise for shipment, and in no case shall the value of such goods, wares, and merchandise be appraised at less than the total cost or value thus ascertained.

SEC. 10. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, except as otherwise provided in this act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference, between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

SEC. 11. Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in

<sup>1</sup> Appraisal of certain goods, &c., how to be made.

Duties on goods, wares, &c., in public stores on the day this act goes into effect.

Goods in bond, &c., duties refunded, when.

Treaties with foreign nations not affected.

all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

Act to take effect  
June 1, 1883, on  
articles in Schedule  
E.

SEC. 12. That in respect of all articles mentioned in Schedule E of section six of this act, this act shall take effect on and after the first day of June, anno Domini eighteen hundred and eighty-three.

Accrued rights,  
&c., reserved.

SEC. 13. That the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made, nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Right to or ten-  
ure of office not  
affected.

Penalties, &c.,  
preserved.

Approved March 3, 1883.

June 26, 1884.

S. L., VOL. 23, CHAP. CXXI.—*An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes.*

Articles of for-  
eign production  
needed for supplies,  
&c., may be with-  
drawn from bonded  
warehouse free of  
duty.

*Be it enacted, and so forth.*—SEC. 16. All articles of foreign production needed, and actually withdrawn from bonded warehouses, for supplies not including equipment of vessels of the United States engaged in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be so withdrawn free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Drawback on ma-  
terials used in ves-  
sels built in United  
States for foreign  
account.

SEC. 17. When a vessel is built in the United States for foreign account, wholly or partly of foreign materials on which import duties have been paid, there shall be allowed on such vessel, when exported, a drawback equal in amount to the duty paid on such materials, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury. Ten per centum of the amount of such drawback so allowed shall, however, be retained for the use of the United States by the collector paying the same.

Approved June 26, 1884.

February 23, 1887.

S. L., VOL. 24, CHAP. CCXXI.—*An act to amend section three thousand and fifty-eight of the Revised Statutes.*

Ownership of im-  
ported merchandise.  
R. S., § 3058, p.  
588, amended.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section three thousand and fifty-eight of the Revised Statutes be amended to read as follows:

Consignee deemed  
the owner.

“SEC. 3058. All merchandise imported into the United States shall, for the purpose of this title, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly indorsed shall

Holder of bill of  
lading deemed con-  
signee.

be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters, the latter may be recognized as the consignee; and under such regulations as the Secretary of the Treasury may prescribe, merchandise saved from a vessel wrecked or abandoned at sea, or on or along the coasts of the United States, and promptly brought into a port of the United States by or in possession of the salvors of the same, can, for the purpose of its title, be regarded as the property of such salvors, and the valuation thereof and payment of duties thereon can be made accordingly and with due reference to the condition of the said merchandise as thus saved and the necessities of the case: *Provided, however*, That such bringing in by salvors shall be in good faith and without intent to evade the just payment of duty: *And provided further*, That nothing herein contained shall be so construed as to prejudice in any other respect the rights of property, or of or through abandonment or allowance of the owner, or any other person interested in said merchandise”.

Merchandise saved from wrecks.

Provisos.

Right of property not prejudiced.

Approved, February 23, 1887.

S. L., VOL. 26, CHAP. XIII.—*An act to modify existing laws relating to duties on imports and the collection of the revenue.*

February 18, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the passage and approval of this act the following amendments to, and provision for, existing laws shall take effect, as follows:

Hat trimmings.

Section six of the act of March third, eighteen hundred and eighty-three, entitled “An act to reduce internal-revenue taxation, and for other purposes,” providing a substitute for title thirty-three of the Revised Statutes of the United States, is hereby amended as to the following section or part of section or schedule in such substituted title as follows:

Vol. 23, p. 512. Amended.

Section 2502, Schedule N, strike out the clause of this schedule commencing with the words “hats, and so forth, materials for,” and insert in lieu thereof the following: Braids, plaits, flats, willow sheets, and squares fit only for use in making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass palmleaf, willow, hair, whalebone, or any vegetable material, not specially enumerated or provided for twenty per centum ad valorem.

Import duty on hat materials modified.

Laces and trimmings omitted.

SEC. 2. All laws or parts of laws inconsistent with the provisions of this act are hereby repealed.

Repeal.

Approved, February 18, 1890.

S. L., VOL. 26, CHAP. 407.—*An act to simplify the laws in relation to the collection of the revenues.*

June 10, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and indorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

Collection of customs revenue.

Consignee deemed owner of imported merchandise.

Holder of bill of lading deemed consignee.

Abandoned merchandise.

SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be

Requirements of invoices.



To be in triplicate, &c.

made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

Consular declaration.

SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, viceconsul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual wholesale quantities, and that it includes all charges thereon as provided by this act; and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

Contents of declaration.

Actual market value.

To include charges.

Actual quantity.

Different invoices.

Merchandise actually purchased.

Importations without invoice.

Limit.

Verified statement in form of invoice.

Examination by collector, &c.

SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose

of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice.

Proviso.

Publications in series.

Bond.

Declaration accompanying invoice.

Oath.

SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

Proviso.

Invoices and merchandise not received at date of entry.

# DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT.

Form of declaration by consignee, importer, or agent.

I ———, do solemnly and truly declare that I am the consignee [importer or agent] of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ——— whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district And I do further solemnly and truly declare

that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Declaration by owner, for merchandise actually purchased.

DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

I, ———— do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ———— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ———— whereof ———— is master, from ————; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise and include and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Declaration of manufacturer or owner, for merchandise not actually purchased.

DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, ————, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ———— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ————, whereof ———— is master, from ————; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of my-

self or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies, the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

SEC. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Penalty for false statement.

Proviso.

Forfeiture.

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and

Additions to invoice values to raise same to market values.

Made only where actual purchase.

Appraisement.

Penalty if appraised exceeds declared value.

Fraudulent entries.

Proof.	the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: <i>Provided</i> , That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: <i>And provided further</i> , That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be assessed upon an amount less than the invoice or entered value.
Provisos.	
Application of forfeitures.	
Pro forma invoices.	
Minimum dutiable value.	
Consignments for sale, from manufacturer.	SEC. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: <i>Provided</i> , That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.
Cost of production.	
Consignments for sale, not from manufacturer.	
Details of purchase.	
Proviso.	
Triplicate statements to be attested; disposition.	
Penalty for making, &c., false entry.	SEC. 9. That if any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be

fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

SEC. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Merchandise to be appraised at current actual market value and wholesale price.

SEC. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained; and in no such case shall such merchandise be appraised upon original appraisal or re-appraisement at less than the total cost of production as thus ascertained.

Ascertainment of value.

Minimum appraisement, &c.

SEC. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of seven thousand dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits, as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers, and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

Nine general appraisers to be appointed. Salary.

Political representation. Not to engage in other business. Removal.

Place of employment.

Duties, &c.

Board, at New York.

Place for samples.

SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser, the certificate of the customs officer to whom is committed the estimating and

Revision of assistant appraisers, &c., reports on dutiable values.

Reappraisement  
by general appraisers.

Effect of decision.

Revision by board.

Decision final.

Ascertainment,  
&c., of dutiable  
charges, &c.

Appeal from collector's  
decision as to dutiable  
charges, etc.

Duties to be paid.

Decision by Board  
of General Appraisers.

collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a reappraisement, which shall be made by one of the general appraisers, or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandises entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act.

SEC. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them, may, within thirty days next after such decision, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid returns shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-three of this act. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

Review by circuit court.

Record, evidence, &c., to be transmitted.

Referee.

Production of further evidence.

Advancement, &c.

Appeal to Supreme Court.

Advancement, &c.

Payment of judgments for importer.

Circuit courts to be open.

Rules of procedure.

SEC. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching

Powers of general and local appraisers, collectors, &c.



any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

Refusal to appear  
or testify before ap-  
praisers, &c.

SEC. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

Penalty.

Perjury.  
Forfeiture.  
Decisions to be  
preserved, &c.

SEC. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

Abstract to be  
published.

Assessment of ad  
valorem duties.

SEC. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if

To include value  
of covers, charges,  
&c.

Duties on unusual  
coverings.

separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

Definition of "value" and "actual market value."

SEC. 20. Any merchandise deposited in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

Withdrawal from bonded warehouses. Post, p. 624.

Proviso. Perishables and explosives.

SEC. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

Burden of proof on claimant of property.

Proviso. Probable cause to be shown.

SEC. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

Certain fees and oaths abolished.

Exportation declaration.

Penalties for false statements.

Proviso. Compensation in lieu of fees.

SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe.

No allowance for damages.

Abandonment and relief.

Proviso. Value of abandoned goods. Sale.

SEC. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall in his annual report to

Refund of overpayments.

Permanent indefinite appropriation.

Clerical errors in entries, &c.

Proviso. Detailed report of refunds, &c.

Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

Non liability of collector, &c., in appealable matters.

SEC. 25. That from and after the taking effect of this act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act.

Bribery, &c. Giving, offering, &c., of bribes.

SEC. 26. That any person who shall give, or offer to give or promise to give any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

Penalty.

Evidence.

Burden of proof.

Asking, taking, &c., bribes.

SEC. 27. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof, shall be fined not exceeding five thousand dollars, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

Penalty.

Evidence.

Burden of proof.

Baggage of persons in transit.

SEC. 28. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

Repeal of R. S., §§ 2608, 2838, 2839, 2841, 2843, 2845, 2853, 2854, 2856, 2858, 2860, 2900, 2902, 2905, 2907, 2908.

SEC. 29. That sections twenty-six hundred and eight, twenty-eight hundred and thirty-eight, twenty-eight hundred and thirty-nine, twenty-eight hundred and forty-one, twenty-eight hundred and forty-three, twenty-eight hundred and forty-five, twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, twenty-eight hundred and fifty-six, twenty-eight hundred and fifty-eight, twenty-eight hundred and sixty, twenty-nine hundred, and twenty-nine hundred and two, twenty-nine hundred and five, twenty-nine hundred

and seven, twenty-nine hundred and eight, twenty-nine hundred and nine, twenty-nine hundred and twenty-two, twenty-nine hundred and twenty-three, twenty-nine hundred and twenty-four, twenty-nine hundred and twenty-seven, twenty-nine hundred and twenty-nine, twenty-nine hundred and thirty, twenty-nine hundred and thirty-one, twenty-nine hundred and thirty-two, twenty-nine hundred and forty-three, twenty-nine hundred and forty-five, twenty-nine hundred and fifty-two, three thousand and eleven, three thousand and twelve, three thousand and twelve and one half, three thousand and thirteen, of the Revised Statutes of the United States, be, and the same are hereby, repealed, and sections nine, ten, eleven, twelve, fourteen, and sixteen of an act entitled "An act to amend the customs-revenue laws and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, and sections seven, eight, and nine of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, and all other acts and parts of acts inconsistent with the provisions of this act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this act under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed. *And provided further*, That nothing in this act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

SEC. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

Approved, June 10, 1890.

Repeal of R. S., §§ 2909, 2922-2924,

2927, 2929-2932,

2943, 2945,

2952, 3011-3013.

Laws repealed. S. L., vol. 18, pp. 188, 189.

S. L., vol. 22, pp. 523-525.

Existing rights, liabilities, &c., not affected.

Pending causes.

Proviso. Abandoned property. R. S., § 3058, p. 588. S. L., vol. 24, p. 415.

Operation, general.

Immediate.

S. L., VOL. 26, CHAP. 1244.—*An act to reduce the revenue and equalize duties on imports, and for other purposes.*

October 1, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Tariff of 1890. R. S., § 2504, p. 460. Vol. 22, S. L., p. 491. Duties on imports.

Schedule A.—  
Chemicals, oils, and  
paints.  
Acids.

# SCHEDULE A.—CHEMICALS, OILS AND PAINTS.

## ACIDS.—

1. Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, one and one-half cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, four cents per pound.
2. Boracic acid, five cents per pound.
3. Chromic acid, six cents per pound.
4. Citric acid, ten cents per pound.
5. Sulphuric acid or oil of vitrol, not otherwise specially provided for, one-fourth of one cent per pound.
6. Tannic acid or tannin, seventy-five cents per pound.
7. Tartaric acid, ten cents per pound.
8. Alcoholic perfumery, including cologne-water and other toilet waters, two dollars per gallon and fifty per centum ad valorem; alcoholic compounds not specially provided for in this act, two dollars per gallon and twenty-five per centum ad valorem.
9. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of one cent per pound.

Ammonia.

10. AMMONIA.—Carbonate of, one and three-fourths cents per pound; muriate of, or sal-ammoniac, three-fourths of one cent per pound; sulphate of, one-half of one cent per pound.
11. Blacking of all kinds, twenty-five per centum ad valorem.
12. Blue vitrol, or sulphate of copper, two cents per pound.
13. Bone-char, suitable for use in decolorizing sugars, twenty-five per centum ad valorem.
14. Borax, crude, or borate of soda, or borate of lime, three cents per pound; refined borax, five cents per pound.
15. Camphor, refined, four cents per pound.
16. Chalk, prepared, precipitated, French, and red, one cent per pound; all other chalk preparations not specially provided for in this act, twenty per centum ad valorem.
17. Chloroform, twenty-five cents per pound.

Coal-tar prepara-  
tions.

## COAL-TAR PREPARATIONS.—

18. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this act, thirty-five per centum ad valorem.
19. All preparations of coal-tar, not colors or dyes, not specially provided for in this act, twenty per centum ad valorem.
20. Cobalt, oxide of, thirty cents per pound.
21. Collodion and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound; if in finished or partly-finished articles, sixty cents per pound and twenty-five per centum ad valorem.
22. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.
23. Copperas or sulphate of iron, three-tenths of one cent per pound.
24. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers, grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act, one dollar per pound.
25. Ethers sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two

dollars and fifty cents per pound; ethers of all kinds not specially provided for in this act, one dollar per pound.

26. Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this act, seven-eighths of one cent per pound; extracts of hemlock bark one-half of one cent per pound.

27. Gelatine, glue, and isinglass or fish-glue, valued at not above seven cents per pound, one and one-half cents per pound; valued at above seven cents per pound and not above thirty cents per pound, twenty-five per centum ad valorem; valued at above thirty cents per pound, thirty per centum ad valorem.

28. Glycerine, crude, not purified, one and three-fourths cents per pound. Refined, four and one-half cents per pound.

29. Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmined, ten cents per pound.

30. Ink and ink-powders, printers' ink, and all other ink not specially provided for in this act, thirty per centum ad valorem.

31. Iodine, resublimed, thirty cents per pound.

32. Iodoform, one dollar and fifty cents per pound.

33. Licorice, extracts of, in paste, rolls, or other forms, five and one-half cents per pound.

34. Magnesia, carbonate of, medicinal, four cents per pound; calcined, eight cents per pound; sulphate of, or Epsom salts, three-tenths of one cent per pound.

35. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

#### OILS.—

Oils.

36. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, containing fifty per centum or more of castor oil, eighty cents per gallon; containing less than fifty per centum of castor oil, forty cents per gallon; all other, thirty per centum ad valorem.

37. Castor oil, eighty cents per gallon.

38. Cod-liver oil, fifteen cents per gallon.

39. Cotton-seed oil, ten cents per gallon of seven and one-half pounds weight.

40. Croton oil, thirty cents per pound.

41. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, thirty-two cents per gallon of seven and one-half pounds weight.

42. Fusel oil, or amylic alcohol, ten per centum ad valorem.

43. Hemp-seed oil and rape-seed oil, ten cents per gallon.

44. Olive oil, fit for salad purposes, thirty-five cents per gallon.

45. Peppermint oil, eighty cents per pound.

46. Seal, herring, whale, and other fish oil not specially provided for in this act, eight cents per gallon.

47. Opium, aqueous extracts of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this act, forty per centum ad valorem.

48. Opium containing less than nine per centum of morphia, and opium prepared for smoking, twelve dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded-warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

#### PAINTS, COLORS, AND VARNISHES.—

Paints, colors,  
and varnishes.

49. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, one dollar and twelve cents per ton; manufactured, six dollars and seventy-two cents per ton.

50. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; in pulp or mixed with water six cents per pound on the material contained therein when dry.
51. Blanc-fixe, or satin white, or artificial sulphate of barytes, three-fourths of one cent per pound.
52. Black, made from bone, ivory, or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water, twenty-five per centum ad valorem.
53. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry, or ground in or mixed with oil, four and one-half cents per pound; in pulp or mixed with water, four and one-half cents per pound on the material contained therein when dry.
54. Ocher and ochery earths, sienna and sienna earths, umber and umber earths not specially provided for in this act, dry, one-fourth of one cent per pound; ground in oil, one and one-half cents per pound.
55. Ultramarine blue, four and one-half cents per pound.
56. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; and on spirit varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
57. Vermilion red, and colors containing quicksilver, dry or ground in oil or water, twelve cents per pound.
58. Wash blue, containing ultramarine, three cents per pound.
59. Whiting and Paris white, dry, one-half of one cent per pound; ground in oil, or putty, one cent per pound.
60. Zinc, oxide of, and white paint containing zinc, but not containing lead; dry, one and one-fourth cents per pound; ground in oil, one and three-fourth cents per pound.
61. All other paints and colors, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts, and frostings, not specially provided for in this act, and artists' colors of all kinds, in tubes or otherwise, twenty-five per centum ad valorem; all paints and colors, mixed or ground with water or solutions other than oil, and commercially known as artists' water color paints, thirty per centum ad valorem.

Lead products. **LEAD PRODUCTS.—**

62. Acetate of lead, white, five and one-half cents per pound; brown, three and one-half cents per pound.
63. Litharge, three cents per pound.
64. Nitrate of lead, three cents per pound.
65. Orange mineral, three and one-half cents per pound.
66. Red lead, three cents per pound.
67. White lead, and white paint containing lead, dry or in pulp, or ground or mixed with oil, three cents per pound.
68. Phosphorus, twenty cents per pound.

Potash.

**POTASH.—**

69. Bichromate and chromate of, three cents per pound.
70. Caustic or hydrate of, refined in sticks or rolls, one cent per pound.
71. Hydriodate, iodide, and iodate of, fifty cents per pound.
72. Nitrate of, or saltpeter, refined, one cent per pound.
73. Prussiate of, red, ten cents per pound; yellow, five cents per pound.

PREPARATIONS.—

Preparations.

74. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this act, fifty cents per pound.
75. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially provided for in this act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.
76. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this act, twenty-five per centum ad valorem.
77. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for in this act, fifty per centum ad valorem.
78. Santonine, and all salts thereof containing eighty per centum or over of santonine, two dollars and fifty cents per pound.
79. Soap: Castile-soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet-soap, fifteen cents per pound; all other soaps, not specially provided for in this act, twenty per centum ad valorem.

SODA.—

Soda.

80. Bicarbonate of soda or supercarbonate of soda or saleratus, one cent per pound.
81. Hydrate of, or caustic soda, one cent per pound.
82. Bichromate and chromate of, three cents per pound.
83. Sal-soda, or soda-crystals, and soda-ash, one-fourth of one cent per pound.
84. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
85. Sulphate of soda, or salt-cake or niter-cake, one dollar and twenty-five cents per ton.
86. Sponges, twenty per centum ad valorem.
87. Strychnia, or strychnine, and all salts thereof, forty cents per ounce.
88. Sulphur, refined, eight dollars per ton; sublimed, or flowers of, ten dollars per ton.
89. Sumac, ground, four-tenths of one cent per pound.
90. Tartar, cream of, and patent tartar, six cents per pound.
91. Tartars and lees crystals, partly refined, four cents per pound.
92. Tartrate of soda and potassa, or Rochelle salts, three cents per pound.

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

Schedule B.—  
Earths, earthen-  
ware, and glass-  
ware.  
Brick and tile.

BRICK AND TILE—

93. Fire-brick, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem.
94. Tiles and brick, other than fire-brick, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and all encaustic, forty-five per centum ad valorem.



Cement, lime, and plaster. **CEMENT, LIME, AND PLASTER—**

95. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.
96. Lime, six cents per one hundred pounds, including weight of barrel or package.
97. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and seventy-five cents per ton.

Clays or earths. **CLAYS OR EARTHS—**

98. Clays or earths, unwrought or unmanufactured, not specially provided for in this act, one dollar and fifty cents per ton; wrought or manufactured, not specially provided for in this act, three dollars per ton; china clay, or kaolin, three dollars per ton.

Earthenware and china. **EARTHENWARE AND CHINA—**

99. Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner, twenty-five per centum ad valorem.
100. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.
101. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures of the same, by whatsoever designation or name known in the trade, including lava tips for burners, not specially provided for in this act, if ornamented or decorated in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.

102. Gas-retorts, three dollars each.

Glass and glass-ware. **GLASS AND GLASSWARE—**

103. Green, and colored, molded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this act, one cent per pound. Green, and colored, moulded or pressed, and flint, and lime glass bottles, and vials holding not more than one pint and not less than one-quarter of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross.
104. All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for in this act, and the contents are subject to an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for in this act, and the contents are not subject to an ad valorem rate of duty, or to rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph: *Provided*, That no article manufactured from glass described in the preceding paragraph shall pay a less rate of duty than forty per centum ad valorem.

105. Flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded, sixty per centum ad valorem.
106. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, sixty per centum ad valorem.
107. Chemical glassware for use in laboratory, and not otherwise specially provided for in this act, forty-five per centum ad valorem.
108. Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem.
109. Heavy blown glass, blown with or without a mold, not cut or decorated, finished or unfinished, sixty per centum ad valorem.
110. Porcelain or opal glassware, sixty per centum ad valorem.
111. All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall, if filled, pay duty in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for in this act.
112. Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; all above that, three and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.
113. Cylinder and crown-glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; above that, forty cents per square foot.
114. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, three-fourths of one cent per square foot; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-half cents per square foot; all above that, two cents per square foot; and all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate-glass when ground, smoothed or otherwise obscured shall be subject to the same rate of duty as cast polished plate-glass unsilvered.

Proviso.  
In boxes.

Proviso.  
Ground, &c.

115. Cast polished plate-glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.
116. Cast polished plate-glass, silvered, and looking-glass plates, not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.
117. But no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
118. Cast polished plate-glass, silvered or unsilvered, and cylinder, crown, or common window-glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.
119. Spectacles and eyeglasses, or spectacles and eyeglass-frames, sixty per centum ad valorem.
120. On lenses costing one dollar and fifty cents per gross pairs, or less, sixty per centum ad valorem.
121. Spectacle and eyeglass lenses with their edges ground or beveled to fit frames, sixty per centum ad valorem.
122. All stained or painted window-glass and stained or painted glass windows, and hand, pocket, or table mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, of whatever material composed, lenses of glass or pebble, wholly or partly manufactured, and not specially provided for in this act, and fusible enamel, forty-five per centum ad valorem.

Marble and stone, **MARBLE AND STONE, AND MANUFACTURES OF—**  
&c.

123. Marble of all kinds in block, rough or squared, sixty-five cents per cubic foot.
124. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot (but in measurement no slab shall be computed at less than one inch in thickness).
125. Manufactures of marble not specially provided for in this act, fifty per centum ad valorem.

**STONE—**

126. Burr-stones manufactured or bound up into mill-stones, fifteen per centum ad valorem.
127. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, unmanufactured or undressed, not specially provided for in this act, eleven cents per cubic foot.
128. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this act, hewn, dressed, or polished, forty per centum ad valorem.
129. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

SLATE—

130. Slates, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, not specially provided for in this act, thirty per centum ad valorem.  
131. Roofing slates, twenty-five per centum ad valorem.

Slate.

SCHEDULE C.—METALS AND MANUFACTURES OF.

Schedule C.—  
Metals and manu-  
factures of.

IRON AND STEEL.

Iron and steel.

132. Chromate of iron, or chromic ore, fifteen per centum ad valorem.

133. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper shall pay, in addition thereto, one-half of one cent per pound for the copper contained therein: *Provided, also*, That sulphur ore as pyrites or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, shall be free of duty, except on the copper contained therein, as above provided: *And provided further*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

Iron ore, &c.

Provisos.  
More than 2 per  
cent of copper.  
Over 25 per centum  
of sulphur in py-  
rites.

No allowance for  
moisture.

134. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferrosilicon, wrought and cast scrap iron, and scrap steel, three-tenths of one cent per pound; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

Pig iron, &c.

135. Bar-iron, rolled, or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, nine-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, one cent per pound.

Bar iron.

136. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this act, one and one-tenth cents per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and be subject to a duty of eight-tenths of one cent per pound; and none of the iron above enumerated in this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than twenty-two dollars per ton.

Round iron, &c.

Provisos.  
Rating where less  
finished.

Minimum.

Charcoal iron.

137. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, nine-tenths of one cent per pound.

Structural iron.

138. Boiler or other plate iron or steel, except saw-plates herein-after provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound;

Plate iron, &c.

- valued above one cent and not above one and four-tenths cents per pound, sixty-five hundredths of one cent per pound; valued above one and four-tenths cents and not above two cents per pound, eight-tenths of one cent per pound; valued above two cents and not above three cents per pound, one and one-tenth cents per pound; valued above three cents and not above four cents per pound, one and five-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents per pound forty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.
- Proviso.  
Thinner than No.  
10 wire gauge.
- Forgings. 139. Forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this act, two and three-tenths cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than forty-five per centum ad valorem.
- Proviso.
- Minimum.
- Hoop, &c., iron. 140. Hoop, or band, or scroll, or other iron or steel, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and one-tenth cents per pound; thinner than number twenty wire gauge, one and three-tenths cents per pound: *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay two-tenths of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made.
- Proviso.  
Cotton ties, &c.
- Railway bars, &c. 141. Railway-bars, made of iron or steel, and railway-bars made in part of steel, T-rails, and punched iron or steel flat rails, six-tenths of one cent per pound.
- Sheet-iron, &c. 142. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less: Thinner than number ten and not thinner than number twenty wire gauge, one cent per pound; thinner than number twenty wire gauge, and not thinner than number twenty-five wire gauge, one and one-tenth cents per pound; thinner than number twenty-five wire gauge, one and four-tenths cents per pound; corrugated or crimped, one and four-tenths cents per pound: *Provided*, That all common or black sheet-iron or sheet-steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.
- Proviso.  
Not thinner than  
No. 10 wire gauge.
- Galvanized, &c.,  
sheets. 143. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay three-fourths of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel; and on and after July first, eighteen hundred and ninety-one all iron or steel sheets, or plates, or taggers iron coated with tin or lead or with a mixture of which these metals or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, shall pay two and two-tenths

cents per pound: *Provided*, That on and after July first, eighteen hundred and ninety-one, manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, shall pay a duty of fifty-five per centum ad valorem: *Provided further*, That on and after October first, eighteen hundred and ninety-seven, tin plates and terne plates lighter in weight than sixty-three pounds per hundred square feet shall be admitted free of duty, unless it shall be made to appear to the satisfaction of the President (who shall thereupon by proclamation make known the fact) that the aggregate quantity of such plates lighter than sixty-three pounds per hundred square feet produced in the United States during either of the six years next preceding June thirtieth, eighteen hundred and ninety-seven, has equaled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this act, and prior to said October first, eighteen hundred and ninety-seven: *Provided*, That the amount of such plates manufactured into articles exported, and upon which a drawback shall be paid, shall not be included in ascertaining the amount of such importations: *And provided further*, That the amount or weight of sheet iron or sheet steel manufactured in the United States and applied or wrought in the manufacture of articles or wares tinned or terne-plated in the United States, with weight allowance as sold to manufacturers or others, shall be considered as tin and terne plates produced in the United States within the meaning of this act.

144. Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-quarter of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

145. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound until July first, eighteen hundred and ninety-one.

146. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes; saw-plates, wholly or partially manufactured; hammer-molds or swaged-steel; gun-barrel molds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this act; and steel in all forms and shapes not specially provided for in this act; all of the above valued at one cent per pound or less, four-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, five-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, eight-tenths of one cent per pound; valued above one and eight-tenths and not above two and two-tenths cents per pound, nine-tenths of one cent per pound; valued above two and two-tenths cents, and not above three cents per pound, one and two-tenths cents per pound; valued above

Provisos.  
Manufactures of  
tin, &c., after July  
1, 1891.

Tin - plates, &c.,  
to be free after Oc-  
tober 1, 1897, un-  
less domestic manu-  
facture established.  
Quantity.

Drawbacks not  
included.

Weight of entire  
material included.

Polished, &c.  
Proviso.

Pickled, &c.

Tin - plates, &c.,  
until July 1, 1891.

Steel ingots, &c.

three cents and not above four cents per pound, one and six-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents and not above sixteen cents per pound, four and two-tenths cents per pound; valued above sixteen cents per pound, seven cents per pound.

# WIRE—

Wire rods.	147. Wire rods: Rivet, screw, fence, and other iron or steel wire rods and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than number six wire gauge, valued at three and a half cents or less per pound, six-tenths of one cent per pound; and iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at three cents or less per pound, six-tenths of one cent per pound: <i>Provided</i> , That all iron or steel rods, whether rolled or drawn through dies, smaller than number six wire gauge, shall be classed and dutiable as wire.
Proviso. Less than No. 6 wire gauge.	
Classification of wire.	148. Wire: Wire made of iron or steel, not smaller than number ten wire gauge, one and one-fourth cents per pound; smaller than number ten, and not smaller than number sixteen wire gauge, one and three-fourths cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-fourth cents per pound; smaller than number twenty-six wire gauge, three cents per pound: <i>Provided</i> , That iron or steel wire covered with cotton, silk, or other material, and wires or strip steel, commonly known as crinoline wire, corset-wire, and hat-wire, shall pay a duty of five cents per pound: <i>And provided further</i> , That flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, twenty-five one thousandths of an inch thick or thinner (ready for use or otherwise), shall pay a duty of fifty per centum ad valorem: <i>And provided further</i> , That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: <i>And provided further</i> , That iron or steel wire cloths, and iron or steel wire nettings made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire used in the manufacture of iron or steel wire cloth, or iron or steel wire nettings, and two cents per pound in addition thereto.
Provisos. Covered.	
Flat.	
Minimum.	
Cloths, &c.	
Additional rates.	There shall be paid on iron or steel wire coated with zinc or tin, or any other metal (except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made; on iron wire rope and wire strand, one cent per pound in addition to the rate imposed on the wire of which it is made; on steel wire rope and wire strand, two cents per pound in addition to the rate imposed on the wire of which they or either of them are made: <i>Provided further</i> , That all iron or steel wire valued at more than four cents per pound shall pay a duty of not less than forty-five per centum ad valorem, except that card-wire for the manufacture of card clothing shall pay a duty of thirty-five per centum ad valorem.
Minimum.	
Card-wire.	

GENERAL PROVISIONS.

General provisions.

149. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron and steel.

No allowances for rust.

150. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

Definition of steel.

151. No article not specially provided for in this act, wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Articles of tin, &c.

152. On all iron or steel bars or rods of whatever shape or section, which are cold rolled, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this act; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish, or polish better than the grade of cold rolled, smooth only, hereinbefore provided for, there shall be paid one and one-fourth cents per pound in addition to the rates provided in this act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act for steel saw plates.

Additional rate for cold-rolled bars, &c.

MANUFACTURES OF IRON AND STEEL.

Manufactures of iron and steel.

153. Anchors, or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one and eight-tenths cents per pound.

154. Axles, or parts thereof, axle-bars, axle-blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, two cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

Proviso. Axles fitted to wheels.

155. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, two and one-half cents per pound.

156. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, two and one-fourth cents per pound.



157. Boiler or other tubes, pipes, flues, or stays of wrought-iron or steel, two and one-half cents per pound.

158. Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, two and one-fourth cents per pound.

159. Card-clothing, manufactured from tempered steel wire, fifty cents per square foot; all other, twenty-five cents per square foot.

160. Cast-iron pipe of every description, nine-tenths of one cent per pound.

161. Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this act, one and two-tenths cents per pound.

162. Castings of malleable iron not specially provided for in this act, one and three-fourths cents per pound.

163. Cast hollow-ware, coated, glazed, or tinned, three cents per pound.

164. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and six-tenths cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and eight-tenths cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound, but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

Cutlery.

CUTLERY—

165. Pen-knives or pocket-knives of all kinds, or parts thereof, and erasers, or parts thereof, wholly or partly manufactured, valued at not more than fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar and fifty cents per dozen, fifty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, one dollar per dozen; valued at more than three dollars per dozen, two dollars per dozen; and in addition thereto on all the above, fifty per centum ad valorem. Razors and razor-blades, finished or unfinished, valued at less than four dollars per dozen, one dollar per dozen; valued at four dollars or more per dozen, one dollar and seventy-five cents per dozen; and in addition thereto on all the above razors and razor-blades, thirty per centum ad valorem.

166. Swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

167. Table-knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives of all sizes, finished or unfinished, valued at not more than one dollar per dozen pieces, ten cents per dozen; valued at more than one dollar and not more than two dollars, thirty-five cents per dozen; valued at more than two dollars and not more than three dollars, forty cents per dozen; valued at more than three dollars and not more than eight dollars, one dollar per dozen; valued at more than eight dollars, two dollars per dozen; and in addition upon all the above-named articles, thirty per centum ad valorem. All carving and cooks' knives and forks of all sizes, finished or unfinished, valued at not more than four dollars per dozen pieces, one dollar per dozen; valued at more than four dollars and not more than eight dollars, two dollars per dozen pieces; valued at more than eight dollars and not more than twelve dollars, three dollars per dozen pieces; valued at more than twelve dollars, five dollars per dozen pieces; and in addition upon all the above-named articles, thirty per centum ad valorem.

168. Files, file-blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and thirty cents per dozen; fourteen inches in length and over, two dollars per dozen.

**FIRE-ARMS—**

Fire-arms.

169. Muskets and sporting rifles, twenty-five per centum ad valorem.

170. All double-barrelled, sporting, breech loading shot-guns valued at not more than six dollars each, one dollar and fifty cents each; valued at more than six dollars and not more than twelve dollars each, four dollars each; valued at more than twelve dollars each, six dollars each; and in addition thereto on all the above, thirty-five per centum ad valorem. Single-barrel breech-loading shot-guns, one dollar each and thirty-five per centum ad valorem. Revolving pistols valued at not more than one dollar and fifty cents each, forty cents each; valued at more than one dollar and fifty cents, one dollar each; and in addition thereto on all the above pistols, thirty-five per centum ad valorem.

171. Iron or steel sheets, plates, wares, or articles, enameled or glazed with vitreous glasses, forty-five per centum ad valorem.

172. Iron or steel sheets, plates, wares, or articles, enameled, or glazed as above with more than one color, or ornamented, fifty per centum ad valorem.

**NAILS, SPIKES, TACKS, AND NEEDLES.**

Nails, spikes,  
tacks, and needles.

173. Cut nails and cut spikes of iron or steel, one cent per pound.

174. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this act, four cents per pound.

175. Wire nails made of wrought iron or steel, two inches long and longer, not lighter than number twelve wire gauge, two cents per pound; from one inch to two inches in length, and lighter than number twelve and not lighter than number sixteen wire gauge, two and one-half cents per pound; shorter than one inch and lighter than number sixteen wire gauge, four cents per pound.

176. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one and eight-tenths cents per pound.

177. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, two and three-fourths cents per pound.

178. Needles for knitting or sewing machines, crochet-needles and tape-needles and bodkins of metal, thirty-five per centum ad valorem.

179. Needles, knitting, and all others not specially provided for in this act, twenty-five per centum ad valorem.

**PLATES—**

Plates.

180. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

181. Railway fish-plates or splice-bars, made of iron or steel, one cent per pound.

182. Rivets of iron or steel, two and one-half cents per pound.

183. SAWS: Cross-cut saws, eight cents per linear foot; mill, pit, and drag-saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot; circular saws, thirty per centum ad valorem; hand, back, and all other saws, not specially provided for in this act, forty per centum ad valorem.

Saws.

184. Screws, commonly called wood-screws, more than two inches in length, five cents per pound; over one inch and not more than two inches in length, seven cents per pound; over one-half inch and not more than one inch in length, ten cents per pound; one-half inch and less in length, fourteen cents per pound.

Proviso.  
Wheels fitted to  
axles.

185. Wheels, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, two and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and three-fourths cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Miscellaneous  
metals, &c.

#### MISCELLANEOUS METALS AND MANUFACTURES OF.

186. Aluminium or aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, fifteen cents per pound.

187. Antimony, as regulus or metal, three-fourths of one cent per pound.

188. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

189. Brass, in bars or pigs, old brass, clippings from brass or Dutch-metal, and old sheathing, or yellow metal, fit only for remanufacture, one and one-half cents per pound.

190. Bronze powder, twelve cents per pound; bronze or Dutch-metal, or aluminum, in leaf, eight cents per package, of one hundred leaves.

Copper.

#### COPPER—

191. Copper imported in the form of ores, one-half of one cent per pound on each pound of fine copper contained therein.

192. Old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially provided for in this act, one cent per pound.

193. Regulus of copper and black or coarse copper, and copper cement, one cent per pound on each pound of fine copper contained therein.

194. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, not specially provided for in this act, one and one-fourth cents per pound.

195. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value and not composed wholly or in part of iron ungalvanized, thirty-five per centum ad valorem.

Gold and silver.

#### GOLD AND SILVER.—

196. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this act, thirty per centum ad valorem.

197. Gold-leaf, two dollars per package of five hundred leaves.

198. Silver-leaf, seventy-five cents per package of five hundred leaves.

Lead.

#### LEAD.—

199. Lead ore and lead dross, one and one-half cents per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of one and one-half cents per pound on the lead contained therein, according to sample and assay at the port of entry.

Proviso.  
Silver ore, &c.

200. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap-lead fit only to be remanufactured, two cents per pound.
201. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, two and one-half cents per pound.
202. Metallic mineral substances in a crude state and metals unwrought, not specially provided for in this act, twenty per centum ad valorem; mica, thirty-five per centum ad valorem.

NICKEL.—

Nickel.

203. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, ten cents per pound.
204. Pens, metallic, except gold pens, twelve cents per gross.
205. Pen-holder tips, pen-holders or parts thereof, and gold pens, thirty per centum ad valorem.
206. Pins, metallic, solid head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins, thirty per centum ad valorem.

207. Quicksilver, ten cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

Quicksilver.

208. Type-metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem.

Type-metal.

209. Tin: On and after July first, eighteen hundred and ninety-three, there shall be imposed and paid upon cassiterite or black oxide of tin, and upon bar, block, and pig tin, a duty of four cents per pound: *Provided*, That unless it shall be made to appear to the satisfaction of the President of the United States (who shall make known the fact by proclamation) that the product of the mines of the United States shall have exceeded five thousand tons of cassiterite, and bar, block, and pig tin in any one year prior to July first, eighteen hundred and ninety-five, then all imported cassiterite, bar, block, and pig tin shall after July first, eighteen hundred and ninety-five, be admitted free of duty.

Tin.  
To take effect  
July 1, 1893.

Proviso.  
Minimum annual  
domestic production  
prior to July 1,  
1895, &c.

Otherwise, after  
July 1, 1895, free.

WATCHES.—

Watches.

210. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.
211. Watches, parts of watches, watch-cases, watch movements, and watch-glasses, whether separately packed or otherwise, twenty-five per centum ad valorem.

ZINC OR SPELTER.—

Zinc or spelter.

212. Zinc in blocks or pigs, one and three-fourths cents per pound.
213. Zinc in sheets, two and one-half cents per pound.
214. Zinc, old and worn out, fit only to be remanufactured, one and one-fourth cents per pound.
215. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.—WOOD AND MANUFACTURES OF.

Schedule D.—  
Wood, and manu-  
factures of.

216. Timber, hewn and sawed, and timber used for spars and in building wharves, ten per centum ad valorem.

217. Timber, squared or sided, not specially provided for in this act, one-half of one cent per cubic foot.

218. Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided

Proviso.  
Countries impos-  
ing export duty, ex-  
isting rate to re-  
main.

for in this act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides, and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tonguing and grooving: *Provided*, That in case any foreign country shall impose an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act.

219. Cedar: That on and after March first, eighteen hundred and ninety-one, paving posts, railroad ties, and telephone and telegraph poles of cedar, shall be dutiable at twenty per centum ad valorem.

220. Sawed boards, plank, deals, and all forms of sawed cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet-woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this act, twenty per centum ad valorem.

221. Pine clapboards, one dollar per one thousand.

222. Spruce clapboards, one dollar and fifty cents per one thousand.

223. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

224. Laths, fifteen cents per one thousand pieces.

225. Pickets and palings, ten per centum ad valorem.

226. White pine shingles, twenty cents per one thousand; all other, thirty cents per one thousand.

227. Staves of wood of all kinds, ten per centum ad valorem.

228. Casks and barrels (empty), sugar-box shooks, and packing-boxes and packing-box shooks, of wood, not specially provided for in this act, thirty per centum ad valorem.

229. Chair cane, or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape, ten per centum ad valorem.

230. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this act, thirty-five per centum ad valorem.

#### Schedule E.— Sugar.

Bounty.  
R. S., § 3689, pp.  
724-726.  
See p. 478, this  
vol.

#### SCHEDULE E.—SUGAR.

231. That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

232. The producer of said sugar to be entitled to said bounty shall have first filed prior to July first of each year with the Commissioner of Internal Revenue a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

Application for license.

Bond.

233. The Commissioner of Internal Revenue, upon receiving the application and bond hereinbefore provided for, shall issue to the applicant a license to produce sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States at the place and with the machinery and by the methods described in the application; but said license shall not extend beyond one year from the date thereof.

License to produce sugar.

Time limit.

234. No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States upon which the bounty herein provided for has already been paid or applied for, nor to any person unless he shall have first been licensed as herein provided, and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time make all needful rules and regulations for the manufacture of sugar from sorghum, beets, or sugar cane grown within the United States, or from maple sap produced within the United States, and shall, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.

Bounty only to licensed producer, &c.

Regulations.

Inspection, &c.

235. And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasurer of the United States for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be disbursed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than five hundred pounds.

Payment of bounties.

Minimum production.

236. That any person who shall knowingly refine or aid in the refining of sugar imported into the United States or upon which the bounty herein provided for has already been paid or applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall pay a fine not exceeding five thousand dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.

Penalty for illegally applying for, &c., bounty, &c.

237. All sugars above number sixteen Dutch standard in color shall pay a duty of five-tenths of one cent per pound: *Provided*, That all such sugars above number sixteen Dutch standard in color shall pay one-tenth of one cent per pound in addition to the rate herein provided for, when exported from, or the product of any country when and so long as such country pays or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect: *And provided further*, That all machinery purchased abroad and erected in a beet-sugar factory and used in the production of raw sugar in the United States from beets produced therein shall be admitted duty free until

Import duties.

Provisos. Additional rate from countries paying certain bounty on exportation.

Regulations.

Beet-sugar machinery free until July 1, 1892.

Refund of duties  
on machinery.

the first day of July, eighteen hundred and ninety-two: *Provided*, That any duty collected on any of the above-described machinery purchased abroad and imported into the United States for the uses above indicated since January first, eighteen hundred and ninety, shall be refunded.

238. Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at twelve cents or less per pound, and on sugars after being refined, when tintured, colored, or in any way adulterated, five cents per pound.

239. All other confectionery, including chocolate confectionery, not specially provided for in this act, fifty per centum ad valorem.

240. Glucose, or grape sugar, three-fourths of one cent per pound.

Provisions to  
take effect April 1,  
1891.

Proviso.

241. That the provisions of this act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production shall take effect on the first day of April, eighteen hundred and ninety-one: *Provided*, That on and after the first day of March, eighteen hundred and ninety-one, and prior to the first day of April, eighteen hundred and ninety-one, sugars not exceeding number sixteen Dutch standard in color may be refined in bond without payment of duty, and such refined sugars may be transported in bond and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

Refining, &c., in  
bond.

Schedule F.—  
Tobacco and manu-  
factures of.

#### SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

Proviso.  
A portion suita-  
ble for wrappers,  
the entire bale,  
&c., dutiable as.

242. Leaf tobacco suitable for cigar-wrappers, if not stemmed, two dollars per pound; if stemmed, two dollars and seventy-five cents per pound: *Provided*, That if any portion of any tobacco imported in any bale, box, or package, or in bulk shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable; if not stemmed, at two dollars per pound; if stemmed, at two dollars and seventy-five cents per pound.

243. All other tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound; if stemmed fifty cents per pound.

244. Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act, forty cents per pound.

245. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

246. Cigars, cigarettes, and cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Schedule G.—  
Agricultural prod-  
ucts and provisions.

Live animals.

Horses, ad va-  
lorem.

#### SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

##### ANIMALS, LIVE—

247. Horses and mules, thirty dollars per head: *Provided*, That horses valued at one hundred and fifty dollars and over shall pay a duty of thirty per centum ad valorem.

248. Cattle, more than one year old, ten dollars per head; one year old or less, two dollars per head.

249. Hogs, one dollar and fifty cents per head.

250. Sheep, one year old or more, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

251. All other live animals, not specially provided for in this act, twenty per centum ad valorem.

**BREADSTUFFS AND FARINACEOUS SUBSTANCES—**

Breadstuffs and  
farinaceous  
substances.

- 252. Barley, thirty cents per bushel of forty-eight pounds.
- 253. Barley-malt, forty-five cents per bushel of thirty-four pounds.
- 254. Barley, pearled, patent, or hulled, two cents per pound.
- 255. Buckwheat, fifteen cents per bushel of forty-eight pounds.
- 256. Corn or maize, fifteen cents per bushel of fifty-six pounds.
- 257. Corn-meal, twenty cents per bushel of forty-eight pounds.
- 258. Macaroni, vermicelli, and all similar preparations, two cents per pound.
- 259. Oats, fifteen cents per bushel.
- 260. Oatmeal, one cent per pound.
- 261. Rice, cleaned, two cents per pound; uncleaned rice, one and one-quarter cents per pound; paddy, three-quarters of one cent per pound; rice-flour, rice-meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound.
- 262. Rye, ten cents per bushel.
- 263. Rye-flour, one-half of one cent per pound.
- 264. Wheat, twenty-five cents per bushel.
- 265. Wheat-flour, twenty-five per centum ad valorem.

**DAIRY PRODUCTS—**

Dairy products.

- 266. Butter, and substitutes therefor, six cents per pound.
- 267. Cheese, six cents per pound.
- 268. Milk, fresh, five cents per gallon.
- 269. Milk, preserved or condensed, including weight of packages, three cents per pound; sugar of milk, eight cents per pound.

**FARM AND FIELD PRODUCTS—**

Farm and field  
products.

- 270. Beans, forty cents per bushel of sixty pounds.
- 271. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise, forty per centum ad valorem.
- 272. Broom-corn, eight dollars per ton.
- 273. Cabbages, three cents each.
- 274. Cider, five cents per gallon.
- 275. Eggs, five cents per dozen.
- 276. Eggs, yolk of, twenty-five per centum ad valorem.
- 277. Hay, four dollars per ton.
- 278. Honey, twenty cents per gallon.
- 279. Hops, fifteen cents per pound.
- 280. Onions, forty cents per bushel.
- 281. Pease, green, in bulk or in barrels, sacks, or similar packages, forty cents per bushel of sixty pounds; pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 282. Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for in this act, twenty per centum ad valorem.
- 283. Potatoes, twenty-five cents per bushel of sixty pounds.

**SEEDS—**

Seeds.

- 284. Castor beans or seeds, fifty cents per bushel of fifty pounds.
- 285. Flaxseed or linseed, poppy seed and other oil seeds, not specially provided for in this act, thirty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil-cake made from imported seed.
- 286. Garden-seeds, agricultural seeds, and other seeds, not specially provided for in this act, twenty per centum ad valorem.
- 287. Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this act, forty-five per centum ad valorem.
- 288. Vegetables in their natural state, not specially provided for in this act, twenty-five per centum ad valorem.



289. Straw, thirty per centum ad valorem.  
 290. Teazles, thirty per centum ad valorem.
- Fish.
- FISH—
291. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and one-half inches deep, ten cents per whole box; in half-boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter-boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.
292. Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted, one cent per pound.
293. Fish, smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepared for preservation, and fresh fish, not specially provided for in this act, three-fourths of one cent per pound.
294. Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.
295. Fish in cans or packages made of tin or other material; except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this act, thirty per centum ad valorem.
- Cans, &c.
296. Cans or packages, made of tin or other metal, containing shell fish admitted free of duty, not exceeding one quart in contents, shall be subject to a duty of eight cents per dozen cans or packages; and when exceeding one quart, shall be subject to an additional duty of four cents per dozen for each additional half quart or fractional part thereof: *Provided*, That until June thirtieth, eighteen hundred and ninety-one, such cans or packages shall be admitted as now provided by law.
- Proviso.  
Existing rate till  
June 30, 1891.
- Fruits and nuts.
- FRUITS AND NUTS—
- Fruits:
297. Apples, green or ripe, twenty-five cents per bushel.
298. Apples, dried, desiccated, evaporated, or prepared in any manner, and not otherwise provided for in this act, two cents per pound.
299. Grapes, sixty cents per barrel of three cubic feet capacity or fractional part thereof; plums, and prunes, two cents per pound.
300. Figs, two and one-half cents per pound.
301. Oranges, lemons, and limes, in packages of capacity of one and one-fourth cubic feet or less, thirteen cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, twenty-five cents per package; in packages of capacity exceeding two and one-half cubic feet and not exceeding five cubic feet, fifty cents per package; in packages of capacity exceeding five cubic feet, for every additional cubic foot or fractional part thereof, ten cents; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes.
302. Raisins, two and one-half cents per pound.
303. Comfits, sweetmeats, and fruits preserved in sugar, sirup, molasses, or spirits not specially provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

304. Fruits preserved in their own juices, thirty per centum ad valorem.

305. Orange-peel and lemon-peel, preserved or candied, two cents per pound.

Nuts:

306. Almonds, not shelled, five cents per pound; clear almonds, shelled, seven and one-half cents per pound.

307. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, six cents per pound.

308. Peanuts or ground beans, unshelled, one cent per pound; shelled, one and one-half cents per pound.

309. Nuts of all kinds, shelled or unshelled, not specially provided for in this act, one and one-half cents per pound.

**MEAT PRODUCTS—**

Meat products.

310. Bacon and hams, five cents per pound.

311. Beef, mutton, and pork, two cents per pound.

312. Meats of all kinds, prepared or preserved, not specially provided for in this act, twenty-five per centum ad valorem.

313. Extract of meat, all not specially provided for in this act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound; and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts.

314. Lard, two cents per pound.

315. Poultry, live, three cents per pound; dressed, five cents per pound.

316. Tallow, one cent per pound; wool grease, including that known commercially as degrass or brown wool grease, one-half of one cent per pound.

**MISCELLANEOUS PRODUCTS—**

Miscellaneous products.

317. Chicory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this act, two cents per pound.

318. Chocolate, (other than chocolate confectionery and chocolate commercially known as sweetened chocolate,) two cents per pound.

319. Cocoa, prepared or unmanufactured, not specially provided for in this act, two cents per pound.

320. Cocoa-butter or cocoa-butterine, three and one-half cents per pound.

321. Dandelion-root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this act, one and one-half cents per pound.

**SALT.**

Salt.

322. Salt in bags, sacks, barrels, or other packages twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have

Provisos.  
Drawback.  
Fish.

Meats.

refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

323. Starch, including all preparations, from whatever substance produced, fit for use as starch, two cents per pound.
324. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.
325. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.
326. Spices, ground or powdered, not specially provided for in this act, four cents per pound; cayenne pepper, two and one-half cents per pound, unground; sage, three cents per pound.
327. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.
328. There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less one per centum of such duty, which shall be retained for the use of the United States.

Drawback on tin cans, &c.

SCHEDULE II.—  
Spirits, wines, and  
other beverages.

Spirits.

Determining proof.

Proviso.

By distillation,  
&c.

Minimum rate.

Proportionate in-  
crease.  
Imitations.

#### SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

##### SPIRITS.—

329. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this act, two dollars and fifty cents per proof gallon.
330. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in case where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.
331. On all compounds or preparations of which distilled spirits are a component part of chief value, not specially provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.
332. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this act, two dollars and fifty cents per proof gallon.
333. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

334. Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

WINES:

Wines.

Sparkling.

335. Campagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

336. Still wines, including ginger wine or ginger cordial and vermouth, in casks, fifty cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger-cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package; and all such bottles or jugs shall pay an additional duty of three cents for each bottle or jug unless specially provided for in this act.

Still.

Provisos.  
Forfeiture for  
excessive strength.

No breakage allowance, &c.

Duties on jugs, &c.

337. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

Ale, &c.

338. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

Malt extract.

339. Cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for in this act, containing not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, two dollars and fifty cents per proof gallon.

Cherry juice, &c.

340. Ginger-ale, ginger-beer, lemonade, soda-water, and other similar waters in plain green or colored molded or pressed glass bottles, containing each not more than three-fourths of a pint, thirteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-six cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored molded or pressed glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

Ginger ale, &c.

Mineral waters,  
&c.

341. All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this act, in green or colored glass bottles, containing not more than one pint, sixteen cents per dozen bottles. If containing more than one pint and not more than one quart, twenty-five cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.

Schedule I.—Cotton manufactures.

#### SCHEDULE I.—COTTON MANUFACTURES.

Thread.

342. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, hereinafter provided for, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound and not exceeding forty cents per pound, eighteen cents per pound; valued at over forty cents per pound and not exceeding fifty cents per pound, twenty-three cents per pound; valued at over fifty cents per pound and not exceeding sixty cents, per pound, twenty-eight cents per pound; valued at over sixty cents per pound and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

Spool thread.

343. Spool-thread of cotton, containing on each spool not exceeding one hundred yards of thread, seven cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen spools.

Cloth.

344. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, two cents per square yard; if bleached, two and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard.

Proviso.

345. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-fourth cents per square yard; if bleached, three cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over six and one-half cents per square yard; bleached, valued at over nine cents per square yard, and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

Proviso.

346. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not

exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven and one-half cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

347. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, three and a half cents per square yard; if bleached, four and one-half cents per square yard; if dyed, colored, stained, painted, or printed, five and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem.

Proviso.

348. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, four and one-half cents per square yard; if bleached, five and one-half cents per square yard; if dyed, colored, stained, painted, or printed, six and three-fourths cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem: *Provided further*, That on cotton cloth, bleached, dyed, colored, stained, painted, or printed, containing an admixture of silk, and not otherwise provided for, there shall be levied, collected, and paid a duty of ten cents per square yard, and in addition thereto thirty-five per centum ad valorem.

Proviso.

Proviso.  
Silk mixtures.

349. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel having India rubber as a component material (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of fifty cents per pound, and in addition thereto fifty per centum ad valorem.

Clothing.

Proviso.  
India - rubber mixtures.

350. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, ten cents per square yard and twenty per centum ad valorem; on all such goods if bleached, twelve cents per square yard and twenty per centum ad valorem; if dyed, colored, stained, painted, or printed, fourteen cents per square yard and twenty per centum ad valorem; but none of the foregoing articles in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

Plushes, &c.

351. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, sixty per centum ad valorem.

Chenille curtains, &c.

352. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise

Stockings, &c.

specially provided for in this act, and shirts and drawers composed of cotton, valued at not more than one dollar and fifty cents per dozen, thirty-five per centum ad valorem.

353. Stockings, hose, and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than sixty cents per dozen pairs, twenty cents per dozen pairs, and in addition thereto twenty per centum ad valorem; valued at more than sixty cents per dozen pairs and not more than two dollars per dozen pairs, fifty cents per dozen pairs, and in addition thereto thirty per centum ad valorem; valued at more than two dollars per dozen pairs, and not more than four dollars per dozen pairs, seventy-five cents per dozen pairs, and in addition thereto, forty per centum ad valorem; valued at more than four dollars per dozen pairs, one dollar per dozen pairs, and in addition thereto forty per centum ad valorem; and all shirts and drawers composed of cotton or other vegetable fiber, valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar per dozen, and in addition thereto, thirty-five per centum ad valorem; valued at more than three dollars per dozen, and not more than five dollars per dozen, one dollar and twenty-five cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than five dollars per dozen, and not more than seven dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than seven dollars per dozen, two dollars per dozen, and in addition thereto, forty per centum ad valorem.

Cords, &c.

354. Cotton cords, braids, boot, shoe, and corset lacings, thirty-five cents per pound; cotton gimps, galloons, webbing, goring, suspenders, and braces, any of the foregoing which are elastic or nonelastic, forty per centum ad valorem: *Provided*, That none of the articles included in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

Proviso.  
Minimum.

Damask, &c.

355. Cotton damask, in the piece or otherwise, and all manufactures of cotton not specially provided for in this act, forty per centum ad valorem.

Schedule J.—  
Flax, hemp, and  
jute, and manufac-  
tures of.

#### SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

356. Flax straw, five dollars per ton.

357. Flax, not hackled or dressed, one cent per pound.

358. Flax, hackled, known as "dressed line," three cents per pound.

359. Tow, of flax or hemp, one half of one cent per pound.

360. Hemp twenty-five dollars per ton; hemp, hackled, known as line of hemp, fifty dollars per ton.

361. Yarn, made of jute, thirty-five per centum ad valorem.

Post, p. 431.

362. Cables, cordage, and twine (except binding twine composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn), one and one-half cents per pound; all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound.

363. Hempt and jute carpets and carpetings, six cents per square yard.

Burlaps, &c.

364. Burlaps, not exceeding sixty inches in width, of flax, jute or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), one and five-eighths cents per pound.

365. Bags for grain made of burlaps, two cents per pound.

366. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts, valued at six cents or less per square yard, one and six-tenths cents per square yard; valued at more than six cents per square yard, one and eight-tenths cents per square yard.

367. Flax gill-netting, nets, webs, and seines, when the thread or twine of which they are composed is made of yarn of a number not higher than twenty, fifteen cents per pound, and thirty-five per centum ad valorem; when made of threads or twines, the yarn of which is finer than number twenty, twenty cents per pound and in addition thereto forty-five per centum ad valorem.

368. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, twenty cents per pound.

369. Oil-cloth for floors, stamped, painted, or printed, including linoleum, corticene, cork-carpet, figured or plain, and all other oil-cloth (except silk oil-cloth), and water-proof cloth, not specially provided for in this act, valued at twenty-five cents or less per square yard, forty per centum ad valorem; valued above twenty-five cents per square yard, fifteen cents per square yard and thirty per centum ad valorem.

Oil-cloths, &c.

370. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, valued at thirteen cents or less per pound, six cents per pound; valued at more than thirteen cents per pound, forty-five per centum ad valorem.

Yarns, &c.

371. All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That until January first, eighteen hundred and ninety-four, such manufacturers of flax containing more than one hundred threads to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided.

Manufactures.

Proviso.  
Rates until Jan-  
uary 1, 1894.

372. Collars and cuffs, composed entirely of cotton, fifteen cents per dozen pieces and thirty-five per centum ad valorem; composed in whole or in part of linen, thirty cents per dozen pieces and forty per centum ad valorem; shirts, and all articles of wearing apparel of every description, not specially provided for in this act, composed wholly or in part of linen, fifty-five per centum ad valorem.

Collars and cuffs,  
&c.

373. Laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window-curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for in this act, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed.

Laces, &c.

Proviso.  
Hand embroid-  
ered.

374. All manufactures of jute, or other vegetable fiber, except flax, hemp or cotton, or of which jute, or other vegetable fiber, except flax, hemp or cotton, is the component material of chief value, not specially provided for in this act, valued at five cents per pound or less, two cents per pound; valued above five cents per pound, forty per centum ad valorem.

Jute, &c., manu-  
factures.



Schedule K.—  
Wool, and manufac-  
tures of.

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.<sup>a</sup>

375. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided for the purpose of fixing the duties to be charged thereon into the three following classes:

Classification.

376. Class one, that is to say, Merino, mestiza, metz, or metiz wools, or other wools of merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

377. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, goat, alpaca, and other like animals.

378. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camels hair, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere, excepting improved wools hereinafter provided for.

Standardsamples.

379. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this act, and the Secretary of the Treasury shall have the authority to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

380. Whenever wools of class three shall have been improved by the admixture of Merino or English blood from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

381. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed.

382. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered as scoured wool.

383. The duty upon wool of the sheep or hair of the camel, goat, alpaca, and other like animals which shall be imported in any other than ordinary condition, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign sub-

Imports of worsted cloth to be classified as woollen cloths.

Treasury classification. Vol. 22, p. 509, Stat. L.

<sup>a</sup> NOTE.—*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he hereby is, authorized and directed to classify as woollen cloth or under the names of worsteds, or diagonals, or otherwise.

Approved, May 9, 1890. (Vol. 26, p. 105.)

stance, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as now imported are hereby excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed, such duty shall not be doubled on account of its being sorted. If any bale or package of wool or hair specified in this act imported as of any specified class, or claimed by the importer to be dutiable as of any specified class shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

Proviso.  
Skirted wools,  
&c., excepted.

384. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

Rates of duty.

385. On wools of the third class and on camel's hair of the third class the value whereof shall be thirteen cents or less per pound, including charges, the duty shall be thirty-two per centum ad valorem.

386. On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed thirteen cents per pound including charges the duty shall be fifty per cent. ad valorem.

387. Wools on the skin shall pay the same rate as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

388. On noils, shoddy, top waste, slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes composed wholly or in part of wool, the duty shall be thirty cents per pound.

389. On woolen rags, mungo, and flocks, the duty shall be ten cents per pound.

390. Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roping, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this act.

391. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto, thirty-five per centum ad valorem; valued at more than thirty cents and not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.

Yarns, &c.

392. On woolen or worsted cloths, shawls, knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for in this act, valued at not more than thirty cents per pound, the

Cloths, &c.

duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at above forty cents per pound, the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

Blankets, hats,  
&c.

393. On blankets, hats of wool, and flannels for underwear composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be the same as the duty imposed by this act on one pound and one-half of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be twice the duty imposed by this act on a pound of unwashed wool of the first class; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class; and in addition thereto upon all the above-named articles thirty-five per centum ad valorem. On blankets and hats of wool composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal, valued at more than fifty cents per pound, the duty per pound shall be three and a half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above fifty cents per pound shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act.

Dress goods.

394. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding fifteen cents per square yard, seven cents per square yard, and in addition thereto forty per centum ad valorem; valued at above fifteen cents per square yard, eight cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

Proviso.  
Extra rate.

395. On women's and children's dress goods, coat linings, Italian cloth, bunting, and goods of similar description or character composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not specially provided for in this act, the duty shall be twelve cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

Proviso.  
Extra rate.

Clothing.

396. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part not specially provided for in this act, felts not woven, and not specially provided for in this act, and plushes and other pile fabrics, all the foregoing, composed wholly or in part of wool, worsted, the hair of

the camel, goat, alpaca, or other animals the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

397. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

Cloaks, &c.

398. On webbing, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, the duty shall be sixty cents per pound, and in addition thereto sixty per centum ad valorem.

Webbings, &c.

399. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

Carpets, &c.

400. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

401. Brussels carpet, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

402. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

403. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

404. Treble ingrain, three-ply and all chain Venetian carpets, nineteen cents per square yard, and in addition thereto forty per centum ad valorem.

405. Wool Dutch and two-ply ingrain carpets, fourteen cents per square yard, and in addition thereto forty per centum ad valorem.

406. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem. Felt carpeting, figured or plain, eleven cents per square yard, and in addition thereto forty per centum ad valorem.

407. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this act, fifty per centum ad valorem.

408. Mats, rugs, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

Schedule L.—Silk  
and silk goods.

## SCHEDULE L.—SILK AND SILK GOODS.

Partly manufac-  
tured.

409. Silk partially manufactured from cocoons or from waste-silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

410. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins or cops or on beams, thirty-five per centum ad valorem.

Velvets, &amp;c.

411. Velvets, plushes, or other pile fabrics, containing, exclusive of selvages, less than seventy-five per centum in weight of silk, one dollar and fifty cents per pound and fifteen per centum ad valorem; containing, exclusive of selvages, seventy-five per centum or more in weight of silk, three dollars and fifty cents per pound, and fifteen per centum ad valorem; but in no case shall any of the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Webbings, &amp;c.

412. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords and tassels, any of the foregoing which are elastic or non-elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

Laces, &amp;c.

413. Laces and embroideries, handkerchiefs, neck ruffings and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel when composed in part of India rubber (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of eight cents per ounce, and in addition thereto sixty per centum ad valorem.

Proviso.  
Mixed with India  
rubber.

Manufactures.

414. All manufactures of silk, or of which silk is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, shall be classified as manufactures of wool.

Proviso.  
Wool, &c., mix-  
tures.Schedule M.—  
Pulp paper, and  
books.

## SCHEDULE M.—PULP, PAPER, AND BOOKS.

Pulp and paper. PULP AND PAPER.—

415. Mechanically ground wood pulp, two dollars and fifty cents per ton dry weight; chemical wood pulp unbleached, six dollars per ton dry weight; bleached, seven dollars per ton dry weight.

416. Sheathing paper, ten per centum ad valorem.

417. Printing paper unsized, suitable only for books and newspapers, fifteen per centum ad valorem.

418. Printing paper sized or glued, suitable only for books and newspapers, twenty per centum ad valorem.

419. Paper known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or colored, made up in copying books, reams, or in any other form, eight cents per pound, and in addition thereto fifteen per centum ad valorem; albumenized or sensitized paper, thirty-five per centum ad valorem.

420. Papers known commercially as surface-coated papers, and manufactures thereof, card-boards, lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, newspaper, or in

printed books accompanying the same), and all articles produced either in whole or in part by lithographic process, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty-five per centum ad valorem.

MANUFACTURES OF PAPER.

Manufactures of paper.

- 421. Paper envelopes, twenty-five cents per thousand.
- 422. Paper hangings and paper for screens or fire-boards, writing-paper, drawing-paper, and all other paper not specially provided for in this act, twenty-five per centum ad valorem.
- 423. Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for in this act, twenty-five per centum ad valorem.
- 424. Playing cards, fifty cents per pack.
- 425. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem.

SCHEDULE N.—SUNDRIES.

Schedule N.—Sundries.

- 426. Bristles, ten cents per pound.
- 427. Brushes, and brooms of all kinds, including feather dusters and hair pencils in quills, forty per centum ad valorem.

BUTTONS AND BUTTON FORMS.—

Buttons and button forms.

- 428. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.
- 429. Buttons commercially known as Agate buttons, twenty-five per centum ad valorem. Pearl and shell buttons, two and one-half cents per line button measure of one-fortieth of one inch per gross, and in addition thereto twenty-five per centum ad valorem.
- 430. Ivory, vegetable ivory, bone or horn buttons, fifty per centum ad valorem.
- 431. Shoe-buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this act, valued at not exceeding three cents per gross, one cent per gross.
- 432. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.
- 433. Coke, twenty per centum ad valorem.
- 434. Cork bark, cut into squares or cubes, ten cents per pound; manufactured corks, fifteen cents per pound.
- 435. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.
- 436. Dolls, doll-heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stoneware, and not specially provided for in this act, thirty-five per centum ad valorem.
- 437. Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound.

EXPLOSIVE SUBSTANCES.—

Explosive substances.

- 438. Fire-crackers of all kinds, eight cents per pound, but no allowance shall be made for tare or damage thereon.
- 439. Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

440. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

441. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, ten cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

442. Percussion-caps, forty per centum ad valorem.

443. Feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this act, ten per centum ad valorem; when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for in this act, fifty per centum ad valorem.

444. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

445. Glass beads, loose, unthreaded or unstrung, ten per centum ad valorem.

446. Gun-wads of all descriptions, thirty-five per centum ad valorem.

447. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

448. Hair-cloth, known as "crinoline-cloth," eight cents per square yard.

448. Hair-cloth, known as "crinoline-cloth," eight cents per square yard.

450. Hair, curled, suitable for beds or mattresses, fifteen per centum ad valorem.

451. Hats, for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, fifty-five per centum ad valorem.

Jewelry and precious stones.

JEWELRY AND PRECIOUS STONES.—

452. Jewelry: All articles, not elsewhere specially provided for in this act composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which shall be known commercially as "jewelry," and cameos in frames, fifty per centum ad valorem.

453. Pearls, ten per centum ad valorem.

454. Precious stones of all kinds, cut but not set, ten per centum ad valorem; if set, and not specially provided for in this act, twenty-five per centum ad valorem. Imitations of precious stones composed of paste or glass not exceeding one inch in dimensions, not set, ten per centum ad valorem.

Leather and manufactures of.

LEATHER AND MANUFACTURES OF.—

455. Bend or belting leather and sole leather, and leather not specially provided for in this act, ten per centum ad valorem.

456. Calf-skins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this act, twenty per centum ad valorem; book-binders' calf-skins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed

and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; piano forte leather and piano forte action leather, thirty-five per centum ad valorem; japanned calf-skins, thirty per centum ad valorem; boots and shoes, made of leather, twenty-five per centum ad valorem.

457. But leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather, and pay duty accordingly.
458. Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured, shall pay duty at the rates fixed in connection with the following specified kinds thereof, fourteen inches in extreme length when stretched to the full extent, being in each case hereby fixed as the standard, and one dozen pairs as the basis, namely: Ladies' and children's schmaschen of said length or under, one dollar and seventy-five cents per dozen; ladies' and children's lamb of said length or under, two dollars and twenty-five cents per dozen; ladies' and children's kid of said length or under, three dollars and twenty-five cents per dozen; ladies' and children's suedes of said length or under, fifty per centum ad valorem; all other ladies' and children's leather gloves, and all men's leather gloves of said length or under, fifty per centum ad valorem; all leather gloves over fourteen inches in length, fifty per centum ad valorem; and in addition to the above rates there shall be paid on all men's gloves one dollar per dozen; on all lined gloves one dollar per dozen; on all pique or prick seam gloves, fifty cents per dozen; on all embroidered gloves, with more than three single strands or cords, fifty cents per dozen pairs. *Provided*, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an additional duty of five dollars per dozen pairs: *Provided, further*, That none of the articles named in this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

Provisos.  
False invoices.  
Minimum rate.

**MISCELLANEOUS MANUFACTURES.—**

Miscellaneous  
manufactures.

459. Manufactures of alabaster, amber, asbestos, bladders, coral, catgut or whip-gut or worm-gut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem; osier or willow prepared for basketmakers' use, thirty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.
460. Manufactures of bone, chip grass, horn, India-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, thirty per centum ad valorem.
461. Manufactures of leather, fur, gutta-percha, vulcanized India rubber known as hard rubber, human hair, papier-mache, indurated fiber wares and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this act, thirty-five per centum ad valorem.
462. Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, forty per centum ad valorem.



463. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

464. Matting made of cocoa-fiber or rattan, twelve cents per square yard; mats made of cocoa-fiber or rattan, eight cents per square foot.

Paintings and statuary.

465. Paintings, in oil or water colors, and statuary, not otherwise provided for in this act, fifteen per centum ad valorem; but the term "statuary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as in the professional production of a statuary or sculptor only.

466. Pencils of wood filled with lead or other material, and pencils of lead, fifty cents per gross and thirty per centum ad valorem; slate pencils, four cents per gross.

467. Pencil-leads not in wood, ten per centum ad valorem.

Pipes and smokers' articles.

PIPES AND SMOKERS' ARTICLES.—

468. Pipes, pipe-bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this act, including cigarette-books, cigarette book-covers, pouches for smoking or chewing tobacco, and cigarette-paper in all forms, seventy per centum ad valorem; all common tobacco pipes of clay, fifteen cents per gross.

469. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, ten per centum ad valorem.

470. Umbrellas, parasols, and sun-shades, covered with silk, or alpaca, fifty-five per centum ad valorem; if covered with other material, forty-five per centum ad valorem.

471. Umbrellas, parasols, and sunshades, sticks for, if plain, finished or unfinished, thirty-five per centum ad valorem; if carved, fifty per centum ad valorem.

472. Waste, not specially provided for in this act, ten per centum ad valorem.

Free list.

FREE LIST.

R. S., sec. 2505, p. 482. Articles exempt from duty.

SEC. 2. On and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, the following articles when imported shall be exempt from duty:

473. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this act.

474. Aconite.

475. Acorns, raw, dried or undried, but unground.

476. Agates, unmanufactured.

477. Albumen.

478. Alizarine, natural or artificial, and dyes commercially known as Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue, Alizarine brown, Alizarine black.

479. Amber, unmanufactured, or crude gum.

480. Ambergris.

481. Aniline salts.

Animals for breeding. Provisos. Pedigree. Certificate.

482. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed; *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree. The

Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.<sup>a</sup>

483. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

484. Annatto, roucou, rocoa, or orleans, and all extracts of.

485. Antimony ore, crude sulphite of.

486. Apatite.

487. Argal, or argol, or crude tartar.

488. Arrow root, raw or unmanufactured.

489. Arsenic and sulphide of, or orpiment.

490. Arseniate of aniline.

491. Art educational stops, composed of glass and metal and valued at not more than six cents per gross.

492. Articles in a crude state used in dyeing and tanning not specially provided for in this act.

493. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quick-silver flasks or bottles of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded-warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

Articles returned  
from abroad.

Provisos.  
Drawbacks.

494. Asbestos, unmanufactured.

495. Ashes, wood and lye of, and beet-root ashes.

496. Asphaltum and bitumen, crude.

497. Asafetida.

498. Balm of Gilead.

<sup>a</sup> NOTE.—That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals, under the provisions of paragraphs four hundred and eighty-two of the act of Congress approved October first, eighteen hundred and ninety. (Act of March 3, 1893, vol. 27, p. 74.)

Pedigree animals.  
S. L., vol. 26, p.  
616.

499. Barks, cinchona or other from which quinine may be extracted.

500. Baryta, carbonate of, or witherite.

501. Bauxite, or beauxite.

502. Beeswax.

503. Bells, broken, and bell metal broken and fit only to be remanufactured.

504. Birds, stuffed, not suitable for millinery ornaments, and bird skins, prepared for preservation, but not further advanced in manufacture.

505. Birds and land and water fowls.

506. Bismuth.

507. Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this act.

508. Blood, dried.

509. Bologna sausages.

510. Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

511. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone ash, fit only for fertilizing purposes.

512. Books, engravings, photographs, bound or unbound etchings, maps, and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation.

513. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

514. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

515. Books, maps, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as the Secretary of the Treasury shall prescribe.

516. Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

517. Brazil paste.

518. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.

519. Brazilian pebble, unwrought or unmanufactured.

520. Breccia, in block or slabs.

521. Bromine.

522. Bullion, gold or silver.

523. Burgundy pitch.

524. Cabinets of old coins and medals, and other collections of antiquities, but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.

525. Cadmium.

526. Calamine.

527. Camphor, crude.

528. Castor or castoreum.

529. Catgut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cords.

530. Cerium.

531. Chalk, unmanufactured.

532. Charcoal.

533. Chicory-root, raw, dried, or undried, but unground.

534. Civet, crude.

535. Clay—Common blue clay in casks suitable for the manufacture of crucibles.

536. Coal, anthracite.

537. Coal stores of American vessels; but none shall be unloaded.

538. Coal-tar, crude.

539. Cobalt and cobalt-ore.

540. Coccus indicus.

541. Cochineal.

542. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

543. Coffee.

544. Coins, gold, silver, and copper.

See p. 287, this vol.

545. Coir, and coir yarn.

546. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

547. Coral, marine, uncut, and unmanufactured.

548. Cork-wood, or cork-bark, unmanufactured.

549. Cotton and cotton-waste or flocks.

550. Cryolite, or kryolith.

551. Cudbear.

552. Curling-stones, or quoits, and curling-stone handles.

553. Curry, and curry-powder.

554. Cutch.

555. Cuttle-fish bone.

556. Dandelion roots, raw, dried, or undried, but unground.

557. Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches.

558. Divi-divi.

559. Dragon's blood.

560. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act.

561. Eggs of birds, fish, and insects.

562. Emery ore.

563. Ergot.

564. Fans, common palm-leaf and palm-leaf unmanufactured.

565. Farina.

566. Fashion-plates, engraved on steel or copper or on wood, colored or plain.

567. Feathers and downs for beds.

568. Feldspar.

569. Felt, adhesive, for sheathing vessels.

570. Fibrin, in all forms.

571. Fish, the product of American fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by American vessels, or with nets or other devices owned by citizens of the United States.

572. Fish for bait.

573. Fish skins.  
 574. Flint, flints, and ground flint stones.  
 575. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.  
 576. Fossils.  
 577. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.
- Fruits and nuts. FRUITS AND NUTS—  
 578. Currants, Zante or other.  
 579. Dates.  
 580. Fruits, green, ripe, or dried, not specially provided for in this act.  
 581. Tamarinds.  
 582. Cocoa nuts.  
 583. Brazil nuts.  
 584. Cream nuts.  
 585. Palm nuts.  
 586. Palm-nut kernels.  
 587. Furs, undressed.  
 588. Fur-skins of all kinds not dressed in any manner.  
 589. Gambier.  
 590. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.
- Glass disks, &c. 591. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.
- Proviso.
- Grasses and fibers. GRASSES AND FIBERS—  
 592. Istle or Tampico fiber.  
 593. Jute.  
 594. Jute butts.  
 595. Manilla.  
 596. Sisal-grass.  
 597. Sunn.  
 And all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this act.  
 598. Gold beaters' molds, and gold beaters' skins.  
 599. Grease, and oils, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather and which are fit only for such uses, not specially provided for in this act.  
 600. Guano, manures, and all substances expressly used for manure.  
 601. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.  
 602. Guts, salted.  
 603. Gutta percha, crude.  
 604. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this act; and human hair, raw, uncleaned, and not drawn.  
 605. Hides, raw or uncured, whether dry, salted, or pickled, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins with the wool on.  
 606. Hide-cuttings, raw, with or without hair, and all other glue-stock.  
 607. Hide rope.  
 608. Hones and whetstones.  
 609. Hoofs, unmanufactured.  
 610. Hop roots for cultivation.

611. Horns and parts of, unmanufactured, including horn strips and tips.

612. Ice.

613. India rubber, crude, and milk of, and old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture.

614. Indigo.

615. Iodine, crude.

616. Ipecac.

617. Iridium.

618. Ivory and vegetable ivory, not sawed, cut or otherwise manufactured.

619. Jalap.

620. Jet, unmanufactured.

621. Joss-stick, or Joss-light.

622. Junk, old.

623. Kelp.

624. Kieserite.

625. Kyanite, or cyanite, and kainite.

626. Lac-dye, crude, seed, button, stick, and shell.

627. Lac spirits.

628. Lactarine.

629. Lava, unmanufactured.

630. Leeches.

631. Lemon juice, lime juice, and sour-orange juice.

632. Licorice-root, unground.

633. Life-boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.

634. Lime, citrate of.

635. Lime, chloride of, or bleaching-powder.

636. Lithographic stones not engraved.

637. Litmus, prepared or not prepared.

638. Loadstones.

639. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

640. Magnesite, or native mineral carbonate of magnesia.

641. Magnesium.

642. Magnets.

643. Manganese, oxid and ore of.

644. Manna.

645. Manuscripts.

646. Marrow, crude.

647. Marsh mallows.

648. Medals of gold, silver, or copper, such as trophies or prizes.

649. Meerchaum, crude or unmanufactured.

650. Mineral waters, all not artificial.

651. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this act.

652. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

653. Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

654. Musk, crude, in natural pods.

655. Myrobolan.

656. Needles, hand-sewing, and darning.

657. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-

covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

658. *Nux vomica*.

659. Oakum.

660. Oil cake.

Oils.

661. OILS: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for in this act, orange oil, alive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

662. Olives, green or prepared.

663. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia.

664. Orange and lemon peel, not preserved, candied, or otherwise prepared.

665. Orchil, or orchil liquid.

666. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes.

Proviso.  
Copper, in nickel  
ores.

667. Ores, of gold, silver, and nickel, and nickel matte: *Provided*, That ores of nickel, and nickel matte, containing more than two per centum of copper, shall pay a duty of one-half of one cent per pound on the copper contained therein.

668. Osmium.

669. Palladium.

670. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

671. Paraffine.

672. Parchment and vellum.

673. Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.

Indian peltries,  
&c.

674. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians.

Proviso.  
Unusual pack-  
ages.

675. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

676. Pewter and britannia metal, old, and fit only to be re-manufactured.

677. Philosophical and scientific apparatus, instruments and preparations; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

678. Phosphates, crude or native.

679. Plants, trees, shrubs, roots, seed-cane, and seeds, all of the foregoing imported by the Department of Agriculture or the United States Botanic Garden.

680. Plaster of Paris and sulphate of lime, unground.

681. Platina, in ingots, bars, sheets, and wire.
682. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.
683. Plumbago.
684. Polishing-stones.
685. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, not including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.
686. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.
687. Pulu.
688. Pumice.
689. Quills, prepared or unprepared, but not made up into complete articles.
690. Quinia, sulphate of, and all alkaloids or salts of cinchona-bark.
691. Rags, not otherwise specially provided for in this act.
692. Regalia and gems, statues, statuary and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing-apparel, nor personal property of individuals.
693. Rennets, raw or prepared.
694. Saffron and safflower, and extract of, and saffron cake.
695. Sago, crude, and sago flour.
696. Salacine.
697. Sauer-kraut.
698. Sausage skins.
699. Seeds; anise, canary, caraway, cardamon, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar-beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and bulbous roots, not edible; all the foregoing not specially provided for in this act.
700. Selep, or saloup.
701. Shells of all kinds, not cut, ground, or otherwise manufactured.
702. Shotgun barrels, forged, rough bored.
703. Shrimps, and other shell fish.
704. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.
705. Silk cocoons and silk-waste.
706. Silk worm's eggs.
707. Skeletons and other preparations of anatomy.
708. Snails.
709. Soda, nitrate of, or cubic nitrate, and chlorate of.
710. Sodium.
711. Spatterre, suitable for making or ornamenting hats.
712. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.



Spices.

## SPICES—

- 713. Cassia, cassia vera, and cassia buds, unground.
- 714. Cinnamon, and chips of, unground.
- 715. Cloves and clove stems, unground.
- 716. Ginger-root, unground and not preserved or candied.
- 717. Mace.
- 718. Nutmegs.
- 719. Pepper, black or white, unground.
- 720. Pimento, unground.
- 721. Spunk.
- 722. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
- 723. Stone and sand: Burr-stone in blocks, rough or manufactured, and not bound up into mill-stones; cliff-stone, unmanufactured, pumice-stone, rotten-stone, and sand, crude or manufactured.
- 724. Storax, or styrax.
- 725. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
- 726. Sugars, all not above number sixteen Dutch standard in color, all tank bottoms, all sugar drainings and sugar sweepings, sirups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses.
- 727. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur (except on the copper contained therein) and sulphur not otherwise provided for.
- 728. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes.
- 729. Sweepings of silver and gold.
- 730. Tapioca, cassava or cassady.
- 731. Tar and pitch of wood, and pitch of coal tar.
- 732. Tea and tea-plants.
- 733. Teeth, natural, or unmanufactured.
- 734. Terra alba.
- 735. Terra japonica.
- 736. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated, until July the first, eighteen hundred and ninety-three, and thereafter as otherwise provided for in this act.
- 737. Tinsel wire, lame, or lahn.
- 738. Tobacco stems.
- 739. Tonquin, tonqua, or tonka beans.
- 740. Tripoli.
- 741. Turmeric.
- 742. Turpentine, Venice.
- 743. Turpentine, spirits of.
- 744. Turtles.
- 745. Types, old, and fit only to be remanufactured.
- 746. Uranium, oxide and salts of.
- 747. Vaccine virus.
- 748. Valonia.
- 749. Verdigris, or subacetate of copper.
- 750. Wafers, unmedicated.
- 751. Wax, vegetable or mineral.
- 752. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption

Tin, until July 1,  
1893.Wearing apparel,  
&c.

shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale: *Provided, however,* That all such wearing apparel and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

Proviso.  
Articles taken  
abroad and re-  
turned.

753. Whalebone, unmanufactured.

754. Wood.—Logs, and round unmanufactured timber not specially enumerated or provided for in this act.

Wood.

755. Fire wood, handle-bolts, heading-bolts, stave-bolts, and shingle-bolts, hop-poles, fence-posts, railroad ties, ship timber, and ship-planking, not specially provided for in this act.

756. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet-woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar-root or briar-wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair-wood, pimento, orange, myrtle, and other woods not otherwise specially provided for in this act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sun-shades, whips, or walking-canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

757. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Works of art, &c.

758. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation: *Provided,* That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

Bonded period.

Proviso.  
Extension of  
period.

759. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in

Proviso.  
Commercial asso-  
ciations, &c.

metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

760. Yams.

761. Zaffer.

Reciprocal trade  
provisions.

Operative date.

President to sus-  
pend free entry of  
certain articles  
from countries im-  
posing duties, &c.,  
on certain Ameri-  
can agricultural,  
&c., products.

Period of suspen-  
sion.  
Rates of duty  
during suspension.

SEC. 3. That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

Sugars.

All sugars not above number thirteen Dutch standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees; seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

Coffee.

On coffee, three cents per pound.

Tea.

On tea, ten cents per pound.

Hides.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goatskins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

SEC. 4. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this act, a duty of twenty per centum ad valorem.

Duty on unenumerated articles.  
Raw.

Manufactured.

SEC. 5. That each and every important article, not enumerated in this act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such non-enumerated articles the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

Unenumerated article to pay duty charged on similar article.

If resembling two or more, to pay highest rate.

Ascertainment of values of component materials.

SEC. 6. That on and after the first day of March, eighteen hundred and ninety-one, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled they shall not be admitted to entry.

Articles usually marked &c., not admitted unless marked with country of origin.

SEC. 7. That on and after March first, eighteen hundred and ninety-one, no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Articles simulating domestic trade-marks, &c., not admitted.

Registry of trade-marks, &c.

SEC. 8. That all lumber, timber, hemp, manilla, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, and bolts and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United

Materials for shipbuilding may be imported in bond, free.

Coastwise trade.

Proviso.  
Vessels built for  
foreign account,  
&c., not allowed in  
coastwise trade.

Articles for re-  
pairing American  
vessels in foreign  
trade, free.

Manufacture of  
preparations, &c.,  
of domestic spirits  
for export, without  
stamps, &c.

Regulations.

Proviso.  
Bond.

Removing goods:

Articles and ma-  
terials used in  
warehouse.

Use of imported  
materials in bond.

Supervision, &c.

States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 9. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded-warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 10. That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquids manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded-warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded-warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded-warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded-warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on ship-board, or from the bonded-warehouse in which the same may be, into the bonded-warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded-warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

SEC. 11. All persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Obscene books, articles to prevent conception, &c., not admitted.  
Post, p. 508.

Forfeiture, &c.

Proviso.  
Drugs in bulk excepted.

SEC. 12. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Penalty for officers, &c., aiding violation, &c.

SEC. 13. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Seizure, &c., proceedings.

SEC. 14. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Machinery imported for repair, under bond, free.

Regulations.

SEC. 15. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall

Free entry of lumber, &c., from St. John River, Maine.

continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

Free entry of  
lumber, &c., from St.  
Croix River, Maine.

SEC. 16. That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

Discriminating  
duty on goods in  
foreign vessels.

SEC. 17. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Exceptions under  
treaties, &c.

Importation of  
goods, &c., forbid-  
den, except in Amer-  
ican vessels or those  
of country of ori-  
gin, &c.

SEC. 18. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Penalty.

Exception.

SEC. 19. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Importing neat  
cattle, &c., forbid-  
den.

Proviso.  
Suspension of pro-  
hibition when not  
diseased, &c.

SEC. 20. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign Countries as he shall judge necessary.

Regulations, &c.

Penalty for viola-  
tion.

SEC. 21. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the Court.

Duty on reim-  
ported domestic ar-  
ticles subject to in-  
ternal tax.

SEC. 22. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such

tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

SEC. 23. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

Free entry of merchandise from abandoned sunken vessels after two years.

SEC. 24. That the works of manufacturers engaged in smelting or refining metals in the United States may be designated as bonded-warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of Treasury. Metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which it has been imported, or from the bonded-warehouse in which the same may be into the bonded-warehouse in which such smelting and refining may be carried on, for the purpose of being smelted and refined without payment of duties thereon, and may there be smelted and refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed, under such regulations as the Secretary of the Treasury may prescribe, to any other bonded-warehouse, or upon entry for, and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Smelting works may be made bonded warehouses. Post, p. 510.

Provisos.

Bond.

Entry of crude metals for smelting, &c., in bond.

Quantity of refined metal for export to be daily set aside, &c.

Supervision.

SEC. 25. That where imported materials on which duties have been paid, are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of

Drawback.

Provisos.

Articles partly of domestic materials.

Drawbacks under existing law.



Identification of imported articles. customs duties when exported shall in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

## Internal revenue.

## INTERNAL REVENUE.

Special taxes of tobacco dealers, &c., repealed.

SEC. 26. That on and after the first day of May, eighteen hundred and ninety-one, all special taxes imposed by the laws now in force upon dealers in leaf tobacco, retail dealers in leaf tobacco, dealers in tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco are hereby repealed. Every such dealer in leaf tobacco, retail dealer in leaf tobacco, manufacturer, and peddler shall, however, register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on, the same as though the tax had not been repealed, and a failure to register as herein required shall subject such person to a penalty of fifty dollars.

Registry required.

Penalty for failure.

Restrictions on growers of tobacco repealed.

SEC. 27. That all provisions of the statutes imposing restrictions of any kind whatsoever upon farmers and growers of tobacco in regard to the sale of their leaf tobacco, and the keeping of books, and the registration and report of their sales of leaf tobacco, or imposing any tax on account of such sales, are hereby repealed: *Provided, however,* That it shall be the duty of every farmer or planter producing and selling leaf-tobacco, on demand of any internal-revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all his sales of leaf-tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor, and shall be liable to a penalty not exceeding five hundred dollars.

Proviso.

Statement of sales, &c.

Penalty for false statements.

Peddlers of tobacco.

R. S., § 3381, p. 662, amended.

Statement to be made.

SEC. 28. That section thirty-three hundred and eighty-one of the Revised Statutes, be, and the same is hereby, amended by striking out all after the said number and substituting therefor the following:

"Every peddler of tobacco, before commencing, or, if he has already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city the street and number of the street where he resides, the State or States through which he proposes to travel; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells. He shall also give a bond in the sum of five hundred dollars, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, or cigars; that he shall neither sell nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal-revenue stamps which have never before been used."

Bond.

SEC. 29. That section thirty-three hundred and eighty-three, Revised Statutes, as amended by section fifteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by striking out all of said section and by substituting in lieu thereof the following:

"Every peddler of tobacco shall obtain a certificate from the collector of his collection district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, and the fact of his having filed the required bond; and shall on demand of any officer of internal revenue produce and exhibit his certificate. And whenever any peddler refuses to exhibit his certificate, as aforesaid, on demand of any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause, if any he has, why the horses or mules, wagons, and contents, pack, bundle, or basket so seized shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal-revenue laws relating to forfeitures. Any internal-revenue agent may demand production of and inspect the collector's certificate for peddlers, and refusal or failure to produce the same, when so demanded, shall subject the party guilty thereof to a fine of not more than five hundred dollars and to imprisonment for not more than twelve months."

SEC. 30. That on and after the first day of January, eighteen hundred and ninety-one, the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and on snuff six cents per pound.

SEC. 31. That section thirty-three hundred and sixty-three of the Revised Statutes, be, and hereby is, amended by striking out all after said number and substituting the following:

"No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from packages authorized by section thirty-three hundred and sixty-two of the Revised Statutes; and every person who sells or offers for sale any snuff or any kind of manufactured tobacco not so put up in packages and stamped shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years."

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be and the same hereby is amended to read as follows:

"All cigars shall be packed in boxes not before used for that purpose, containing respectively twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each: *Provided, however,* That manufacturers of cigars shall be permitted to pack in boxes not before used for that purpose cigars not to exceed thirteen nor less than twelve in number, to be used as sample boxes; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided,* That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further,* That every manu-

Peddlers' certificates.  
R. S., § 3383, p. 682, and vol. 20, S. L., p. 342, amended.

Certificates.

Penalty for refusing to exhibit certificate.

Inspection by agent.

Tobacco and snuff tax reduced. Post, p. 429.

Manufactured tobacco.  
R. S., § 3363, p. 658, amended.

Packages.

Cigars.  
R. S., § 3392, p. 666, and vol. 20, S. L., p. 347, amended.

Boxes.

Provisos.

Sample boxes.

Retail sales.

Cigarettes.	<p>facturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom."</p> <p>SEC. 33. That section thirty-three hundred and fifty-seven, of the Revised Statutes, as amended by section two of the act of June ninth, eighteen hundred and eighty, be, and the same is amended, by striking out all after the number and inserting in lieu thereof the following:</p> <p>"Every collector shall keep a record, in a book or books provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal revenue agents, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns; and he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue."</p>
Tobacco manufactories. R. S., 3357, p. 656, and vol. 21, S. L., p. 162, amended.	<p>SEC. 34. That section thirty-three hundred and eighty-nine of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby amended so as to read as follows:</p> <p>"Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents, of the name and residence of every person engaged in the manufacture of cigars in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer an abstract of his inventory and monthly returns; and he shall cause the several manufacturers of cigars in the district to be numbered consecutively, which number shall not thereafter be changed."</p>
Cigar manufactories. R. S., § 3389, p. 665, and vol. 20, S. L., p. 347, amended.	<p>SEC. 35. That section three thousand three hundred and eighty-seven of the Revised Statutes, as amended by section sixteen of the act of March first, one thousand eight hundred and seventy-nine, be, and the same is hereby, amended, by striking from the said section the following words, namely: "five hundred dollars, with an additional one hundred dollars for each person proposed to be employed by him in making cigars," and inserting in lieu of the words so stricken out the words: "one hundred dollars."</p>
Bond of cigar manufacturers reduced. R. S., § 3387, p. 664, and vol. 21, S. L., p. 347, amended.	<p>SEC. 36. That an internal-revenue tax of ten dollars per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes; and no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue.</p>
Tax on manufactured opium.	<p>SEC. 37. That every manufacturer of such opium shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of material and products, shall put up</p>
Manufacture by aliens, &c., prohibited.	
Regulations of opium factories.	

such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue and in a penal sum of not less than five thousand dollars; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner of Internal Revenue.

SEC. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid; and that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal-revenue tax thereon.

SEC. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

SEC. 40. That a penalty of not more than one thousand dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this act shall be forfeited.

SEC. 41. That wholesale dealers in oleomargarine shall keep such books and render such returns in relation thereto as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require, and such books shall be open at all times to the inspection of any internal-revenue officer or agent.

SEC. 42. That any producer of pure sweet wines, who is also a distiller, authorized to separate from fermented grape-juice, under internal-revenue laws, wine spirits, may use, free of tax, in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products, as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, so much of such wine spirits so separated by him as may be necessary to fortify the wine for the preservation of the saccharine matter contained therein: *Provided*, That the wine spirits so used free of tax shall not be in excess of the amount required to introduce into such sweet wines in alcoholic strength equal to fourteen per centum of the volume of such wines after such use: *Provided further*, That such wine containing after such fortification more than twenty-four per centum of alcohol, as defined by section thirty-two hundred and forty-nine of the Revised Statutes, shall be forfeited to the United States: *Provided further*, That such use of wine spirits free from tax shall be confined to the months of August, September, October, November, December, January, February, March, and April of each year. The Commissioner of Internal Revenue, in determining the liability of any distiller of fermented grape-juice to assessment under section thirty-three hundred and nine of the Revised Statutes, is authorized to allow such distiller credit in his computation for the wine spirits used by him in preparing sweet wine under the provisions of this section.

SEC. 43. That the wine-spirits mentioned in section fifty-three of this act is the product resulting from the distillation of fermented

Bond.

Stamps.  
On imported  
opium.On domestic  
opium.Tobacco regula-  
tions, &c., to apply  
to opium manufac-  
ture, &c.Penalty for vio-  
lation of opium pro-  
visions.Oleomargarine.  
Books, &c., of  
wholesale dealers.Use of wine spir-  
its to fortify pure  
sweet wines for  
preservation, per-  
mitted tax free.  
Regulations.

Provisos.

Maximum  
strength.Forfeiture, if ex-  
cessive strength.  
R. S., § 3249, p.  
626.Use limited to  
months named.Distiller credited  
for spirits so used.R. S., § 3309, p.  
641.Definitions of  
"wine spirits" and  
"pure sweet wine."

grape juice, and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape-juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation, and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing, with Balling's saccharometer or must-scale, such sweet-wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water.

Penalty for unlawfully using wine spirits.

SEC. 44. That any person who shall use wine spirits, as defined by section fifty-four of this act, or other spirits on which the internal-revenue tax has not been paid, otherwise than within the limitations set forth in section fifty-five of this act, and in accordance with the regulations made pursuant to this act, shall be liable to a penalty of double the amount of the tax on the wine spirits or other spirits so unlawfully used. Whenever it is impracticable in any case to ascertain the quantity of wine spirits or other spirits that have been used in violation of this act in mixtures with any wines, all alcohol contained in such unlawful mixtures of wine with wine spirits or other spirits in excess of ten per centum shall be held to be unlawfully used: *Provided, however,* That if water has been added to such unlawful mixtures, either before, at the time of, or after such unlawful use of wine spirits or other spirits, all the alcohol contained therein shall be considered to have been unlawfully used. In reference to alcoholic strength of wines and mixtures of wines with spirits in this act the measurement is intended to be according to volume and not according to weight.

Proviso.  
Addition of water.

Measure of alcoholic strength.

Withdrawal of wine spirits from warehouse for fortifying pure sweet wines, free of tax.  
Regulations, &c.

SEC. 45. That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this act may withdraw wine spirits from any special bonded warehouse free of tax, in original packages, in any quantity not less than eighty wine-gallons, and may use so much of the same as may be required by him, under such regulations, and after the filing of such notices and bonds, and the keeping of such records, and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the limitations and provisions as to uses, amount to be used, and period for using the same set forth in section fifty-three of this act; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized, whenever he shall deem it to be necessary for the prevention of violations of this law, to prescribe that wine-spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying-house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by his regulation shall be stored.

Use of wine spirits limited to vineyard where wines are made.

The use of wine-spirits free of tax for the fortification of sweet wines under this act shall be begun and completed at the vineyard of the wine-grower where the grapes are crushed and the grape juice is expressed and fermented, such use to be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall

affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final accounting for the use of such wine-spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

SEC. 46. That wine-spirits may be withdrawn from special bonded warehouses at the instance of any person desiring to use the same to fortify any wines, in accordance with commercial demands of foreign markets, when such wines are intended for exportation, without the payment of tax on the amount of wine spirits used in such fortification, under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security to prevent the use of such wine-spirits free of tax otherwise than in the fortification of wine intended for exportation, and for the due exportation of the wine so fortified, as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and all of the provisions of law governing the exportation of distilled spirits free of tax, so far as applicable, shall apply to the withdrawal and use of wine-spirits and the exportation of the same in accordance with this section; and the Commissioner of Internal Revenue is authorized, subject to approval by the Secretary of the Treasury, to prescribe that wine-spirits intended for the fortification of wines under this section shall not be introduced into such wines except under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Whenever such wine-spirits are withdrawn as provided herein for the fortification of wines intended for exportation by sea they shall be introduced into such wines only after removal from storage and arrival alongside of the vessel which is to transport the same; and whenever transportation of such wines is to be effected by land carriage the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as to sealing packages and vehicles containing the same, and as to the supervision of transportation from the point of departure, which point shall be determined as the place where such wine-spirits may be introduced into such wines to the point of destination as may be necessary to insure the due exportation of such fortified wines.

SEC. 47. That all provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal-revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported, as an original importation.

SEC. 48. That any person using wine spirits or other spirits which have not been tax-paid in fortifying wine otherwise than as provided for in this act, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished for each offense by a fine of not more than two thousand dollars, and for every offense other than the first also by imprisonment for not more than one year.

SEC. 49. That wine spirits used in fortifying wines may be recovered from such wine only on the premises of a duly authorized grape-

Withdrawal of wine-spirits for fortifying wines for exportation.

Regulations, &c.

Supervision.

Place of fortifying wines, &c.

Reimportation of domestic wines exported.

Penalty for illegally using wine-spirits not tax-paid.

Recovery of wine-spirits from fortified wines.

brandy distiller; and for the purpose of such recovery wines so fortified may be received as material on the premises of such a distiller, on a special permit of the collector of internal revenue in whose district the distillery is located; and the distiller will be held to pay the tax on a product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape-juice and that obtained from the added distilled spirits.

Goods not entered, &c., at operative date, subject to duties herein.

Provisos. Goods in bonded warehouse prior to Oct. 1, 1890.

Weight to be calculated at time of withdrawal.

Manufactures of convict labor not entitled to entry.

Value of foreign coin.

Proclamation, quarterly.

Special taxes to date from July 1, 1891.

Parts of year. Stamps.

Returns.

SEC. 50. That on and after the day when this act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day: *Provided*, That any imported merchandise deposited in bond in any public or private bonded warehouse having been so deposited prior to the first day of October, eighteen hundred and ninety, may be withdrawn for consumption at any time prior to February first, eighteen hundred and ninety-one, upon the payment of duties at the rates in force prior to the passage of this act: *Provided further*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

SEC. 51. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 52. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first day of January, April, July and October in each year.

SEC. 53. That all special taxes shall become due on the first day of July, eighteen hundred and ninety-one, and on the first day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year; and in the latter case it shall be reckoned proportionately, from the first day of the month in which the liability to a special tax commenced to the first day of July following. Special tax stamps may be issued for the months of May and June, eighteen hundred and ninety-one, upon payment of the amount of tax reckoned proportionately under the laws now in force, and such stamps which have been or may be issued for the period ending April thirtieth, eighteen hundred and ninety, may, upon payment of one-sixth of the amount required to be paid for such stamps for one year, be extended until July first, eighteen hundred and ninety-one, under such regulations as may be prescribed by the Commissioner of Internal Revenue. And it shall be the duty of special tax payers to render their returns to the deputy collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, not later than the last day of the month, except in cases of sickness or absence, as provided for in section three thousand one hundred and seventy-six of the Revised Statutes.

SEC. 54. That section twenty of the act entitled "An act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, is hereby amended to read as follows:

"SEC. 20. That any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

SEC. 55. That all laws and parts of laws inconsistent with this act are hereby repealed: *Provided, however*, That the repeal of existing laws, or modifications thereof, embraced in this act shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications, but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modification had not been made.

Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in, or changed, modified, or repealed by this act may be prosecuted and punished, in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in, or modified, changed, or repealed by this act, shall not be affected thereby, and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Approved, October 1, 1890.

Withdrawal from bonded warehouse.

Bonded articles withdrawn for consumption to pay rate due at withdrawal.

Proviso. Perishables and explosives.

Repeal. Proviso.

Existing rights, liabilities, &c., not affected.

Offenses, &c.

Limitations, &c.

S. L., VOL. 26, CHAP. 6.—*An act to authorize the payment of drawback or rebate in certain cases.*

December 15, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, held by manufacturers or dealers at the time the reduced tax as provided for in "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, shall take effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of reduction; and such rebate to manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than five dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this act into effect. For the payment of the rebates provided for in this act there is hereby appropriated any money in the Treasury not otherwise appropriated.

Approved, December 15, 1890.

Rebate allowed to manufacturers of tobacco and snuff, in certain cases.

Ante, p. 423.

Limit of time for claims.

Payable in stamps. Minimum claim.

Regulations, &c.

Appropriation.



February 5, 1891. S. L., VOL. 26, p. 1563.—*A proclamation by the President of the United States of America.*

Preamble.

Ante, p. 416.

Whereas, pursuant to Section three of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of the United States of Brazil the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said Section three, to wit, sugars, molasses, coffee and hides, to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Brazil at Washington has communicated to the Secretary of State the fact that, in due reciprocity for and consideration of the admission into the United States of America free of all duty of the articles enumerated in Section three of said Act, the Government of Brazil has, by legal enactment, authorized the admission, from and after April 1, 1891, into all the established ports of entry of Brazil, free of all duty, whether national, state, or municipal, of the articles or merchandise named in the following schedule, provided that the same be the product and manufacture of the United States of America:

Articles admitted  
free into Brazil.

1.—SCHEDULE OF ARTICLES TO BE ADMITTED FREE INTO BRAZIL.

Wheat;  
Wheat-flour;  
Corn or maize, and the manufactures thereof, including corn meal and starch;  
Rye, rye-flour, buckwheat, buckwheat-flour and barley;  
Potatoes, beans and peas;  
Hay and oats;  
Pork, salted, including pickled pork and bacon, except hams;  
Fish, salted, dried or pickled;  
Cotton-seed oil;  
Coal, anthracite and bituminous;  
Rosin, tar, pitch and turpentine;  
Agricultural tools, implements and machinery;  
Mining and mechanical tools, implements and machinery, including stationary and portable engines, and all machinery for manufacturing and industrial purposes, except sewing-machines;  
Instruments and books for the arts and sciences;  
Railway construction material and equipment.

And that the Government of Brazil has, by legal enactment, further authorized the admission into all the established ports of entry of Brazil, with a reduction of twenty-five per centum of the duty designated on the respective article in the tariff now in force or which may hereafter be adopted in the United States of Brazil, whether national, state, or municipal, of the articles or merchandise named in the following schedule, provided that the same be the product or manufacture of the United States of America:

Articles admitted  
at reduced duty  
into Brazil.

2.—SCHEDULE OF ARTICLES TO BE ADMITTED INTO BRAZIL WITH A REDUCTION OF DUTY OF TWENTY-FIVE PER CENTUM.

Lard and substitutes therefor;  
Bacon hams;  
Butter and cheese;  
Canned and preserved meats, fish, fruits and vegetables;

Manufactures of cotton, including cotton clothing;  
Manufactures of iron and steel, single or mixed, not included in the foregoing free schedule;

Leather and the manufactures thereof, except boots and shoes;

Lumber, timber, and the manufactures of wood, including cooperage, furniture of all kinds, wagons, carts and carriages;

Manufactures of rubber.

And that the Government of Brazil has further provided that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedules are the product or manufacture of the United States of America, shall place no undue restrictions on the importer, nor impose any additional charges or fees therefor on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Brazil at Washington that this action of the Government of Brazil in granting exemption of duties to the products and manufactures of the United States of America, is accepted as a due reciprocity for the action of Congress, as set forth in Section three of said Act:

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff law of Brazil to be made public for the information of the citizens of the United States of America.

Reciprocal modifications of Brazilian tariff laws.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed:

Done at the City of Washington, this fifth day of February, one thousand eight hundred and ninety-one, and of the independence of the United States of America the one hundred and fifteenth.

BENJ. HARRISON.

By the President:  
JAMES G. BLAINE,  
*Secretary of State.*

S. L., VOL. 27, p. 1114.—[No. 11] *Joint resolution to correct an error of punctuation in the tariff act of eighteen hundred and ninety.* February 18, 1891.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the punctuation in paragraph three hundred and sixty-two of "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, be corrected so as to include in the parenthesis in said paragraph only the words "except binding twine," so that the said paragraph will read as follows:

Tariff of 1890.  
Correction of error.  
P. 396, this vol.

"362. Cables, cordage, and twine (except binding twine) composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn, one and one-half cents per pound; all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound."

Duty on cable, cords, and twine.

Approved, February 18, 1891.

March 3, 1891. S. L., VOL. 27, CHAP. 534.—*An act relating to the treaty of reciprocity with the Hawaiian Islands.*

Hawaiian Islands.  
Tariff act not to  
impair reciprocity  
treaty.  
Ante, p. 369, for  
act of Oct. 1.  
Vol. 19, p. 625;  
vol. 25, p. 1399.  
See p. 308, this  
vol., for text of  
convention.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That nothing in the act approved October first, eighteen hundred and ninety, entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," shall be held to repeal or impair the provisions of the convention respecting commercial reciprocity concluded January thirtieth, eighteen hundred and seventy-five, with the King of the Hawaiian Islands, and extended by the convention proclaimed November ninth, eighteen hundred and eighty-seven; and the provisions of said convention shall be in full force and effect as if said act had not passed.

Approved, March 3, 1891.

July 31, 1891. S. L., VOL. 27, P. 982.—*A proclamation by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
See p. 369, this  
vol. for act of Oct.  
1, 1890.

Whereas, pursuant to Section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Spain the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said Section 3, to wit, sugars, molasses, coffee and hides, to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Spain at Washington has communicated to the Secretary of State the fact that, in reciprocity and compensation for the admission into the United States of America free of all duty of the articles enumerated in Section 3 of said Act, the Government of Spain will, by due legal enactment, and as a provisional measure, admit, from and after September 1, 1891, into all the established ports of entry of the Spanish islands of Cuba and Porto Rico, the articles or merchandise named in the following Transitory Schedule, on the terms stated therein, provided that the same be the product or manufacture of the United States and proceed directly from the ports of said States:

Commercial ar-  
rangement with  
Spain.

Transitory sched-  
ule.

#### TRANSITORY SCHEDULE.

Articles admitted  
into Cuba and Por-  
to Rico free of  
duty.

Products or manufacture of the United States to be admitted into Cuba and Porto Rico free of duties:

1. Meats, in brine, salted or smoked, bacon, hams, and meats preserved in cans, in lard or by extraction of air; jerked beef excepted.
2. Lard.
3. Tallow and other animal greases, melted or crude, unmanufactured.
4. Fish and shellfish, live, fresh, dried, in brine, smoked, pickled; oysters and salmon in cans.
5. Oats, barley, rye and buckwheat and flour of these cereals.
6. Starch, maizena and other alimentary products of corn, except corn-meal.
7. Cotton-seed, oil and meal-cake of said seed for cattle.
8. Hay, straw for forage and bran.
9. Fruits, fresh, dried and preserved, except raisins.
10. Vegetables and garden products, fresh and dried.
11. Resin of pine, tar, pitch and turpentine.

12. Woods of all kinds, in trunks or logs, joists, rafters, planks, beams, boards, round or cylindric masts, although cut, planed and tongued and grooved, including flooring.

13. Woods for cooperage, including staves, headings and wooden hoops.

14. Wooden boxes, mounted or unmounted, except of cedar.

15. Woods, ordinary, manufactured into doors, frames, windows and shutters, without paint or varnish, and wooden houses, unmounted, without paint or varnish.

16. Wagons and carts for ordinary roads and agriculture.

17. Sewing machines.

18. Petroleum, raw or unrefined, according to the classification fixed in the existing orders for the importation of this article in said Islands.

19. Coal, mineral.

20. Ice.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico on payment of the duties stated: Articles admitted at rates expressed.

21. Corn or maize, 25 cents per 100 kilogrammes.

22. Corn meal, 25 cents per 100 kilogrammes.

23. Wheat, from January 1, 1892, 30 cents per 100 kilogrammes.

24. Wheat-flour, from January 1, 1892, \$1 per 100 kilogrammes.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico at a reduction of duty of 25 per centum: Articles admitted at a reduction of 25 per cent.

25. Butter and cheese.

26. Petroleum, refined.

27. Boots and shoes in whole or in part of leather or skins.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Spain in Washington has further communicated to the Secretary of State that the Government of Spain will, in like manner and as a definitive arrangement, admit, from and after July 1, 1892, into all the established ports of entry of the Spanish islands of Cuba and Porto Rico, the articles or merchandise named in the following Schedules A, B, C, and D, on the terms stated therein, provided that the same be the product or manufacture of the United States and proceed directly from the ports of said States: Definitive arrangement after July 1, 1892.

#### SCHEDULE A.

#### Schedule A.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico free of duties: Articles admitted free of duty.

1. Marble, jasper and alabaster natural or artificial, in rough or in pieces, dressed, squared and prepared for taking shape.

2. Other stones and earthy matters, including cement, employed in building, the arts and industries.

3. Waters, mineral or medicinal.

4. Ice.

5. Coal, mineral.

6. Resin, tar, pitch, turpentine, asphalt, schist and bitumen.

7. Petroleum, raw or crude, in accordance with the classification fixed in the tariff of said islands.

8. Clay, ordinary, in paving tiles large and small, bricks, and roof tiles unglazed, for the construction of buildings, ovens and other similar purposes.

9. Gold and silver coin.

10. Iron, cast in pigs, and old iron and steel.

11. Iron, cast, in pipes, beams, rafters and similar articles, for the construction of buildings, and in ordinary manufactures, (see repletory).

12. Iron, wrought, and steel, in bars, rails and bars of all kinds, plates, beams, rafters, and other similar articles for construction of buildings.
13. Iron, wrought, and steel, in wire, nails, screws, nuts, and pipes.
14. Iron, wrought, and steel, in ordinary manufactures and wire cloth unmanufactured. (see repertory).
15. Cotton, raw, with or without seed.
16. Cotton-seed, oil and meal-cake of same for cattle.
17. Tallow and all other animal greases, melted or crude, unmanufactured.
18. Books and pamphlets, printed, bound and unbound.
19. Woods of all kinds, in trunks or logs, joists, rafters, planks, beams, boards and round or cylindric masts, although cut, planed, tongued and grooved, including flooring.
20. Wooden cooperage, including staves, headings and wooden hoops.
21. Wooden boxes, mounted or unmounted, except of cedar.
22. Woods, ordinary, manufactured into doors, frames, windows and shutters, without paint or varnish, and wooden houses, unmounted, without paint or varnish.
23. Woods, ordinary, manufactured into all kinds of articles turned or unturned, painted or varnished, except furniture. (see repertory).
24. Manures, natural or artificial.
25. Implements, utensils and tools for agriculture, the arts and mechanical trades.
26. Machines and apparatus, agricultural, motive, industrial and scientific, of all classes and materials, and loose pieces for the same, including wagons, carts and hand-carts for ordinary roads and agriculture.
27. Material and articles for public works, such as railroads, tramways, roads, canals for irrigation and navigation, use of waters, ports, lighthouses, and civil construction of general utility, when introduced by authorization of the Government, or if free admission is obtained in accordance with local laws.
28. Materials of all classes for the construction, repair in whole or in part of vessels, subject to specific regulations to avoid abuse in the importation.
29. Meats, in brine, salted and smoked, including bacon, hams, and meats preserved in cans, in lard or by extraction of air; jerked beef excepted.
30. Lard and butter.
31. Cheese.
32. Fish and shellfish, live, fresh, dried, in brine, salted, smoked and pickled; oysters and salmon in cans.
33. Oats, barley, rye and buckwheat, and flour of these cereals.
34. Starch, maizena and other alimentary products of corn, except corn-meal.
35. Fruits, fresh, dried and preserved, except raisins.
36. Vegetables and garden products, fresh and dried.
37. Hay, straw for forage and bran.
38. Trees, plants, shrubs and garden seeds.
39. Tan bark.

## Schedule B.

## SCHEDULE B.

Articles admitted  
at rates expressed.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico on payment of the duties stated:

40. Corn or maize, 25 cents per 100 kilograms.
41. Corn-meal, 25 cents per 100 kilograms.
42. Wheat, 30 cents per 100 kilograms.
43. Wheat-flour, \$1.00 per 100 kilograms.

44. Carriages, cars and other vehicles for railroads or tramways, where authorization of the Government for free admission has not been obtained, 1 per centum ad valorem.

SCHEDULE C.

Schedule C.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico at a reduction of duty of 50 per centum:

Articles admitted at a reduction of 50 per cent.

45. Marble, jasper and alabaster, of all kinds, cut into flags, slabs or steps, and the same worked or carved in all kinds of articles polished or not.

46. Glass and crystal ware, plate and window glass, and the same silvered, quicksilvered and platinized.

47. Clay in tiles, large and small, and mosaic for pavements, colored tiles, roof tiles glazed and pipes.

48. Stoneware and fine earthenware, and porcelain.

49. Iron, cast, in fine manufactures or those polished, with coating of porcelain or part of other metals. (See repertory.)

50. Iron, wrought, and steel, in axles, tires, springs and wheels for carriages, rivets and their washers.

51. Iron, wrought, and steel, in fine manufactures or those polished, with coating of porcelain or part of other metals, not expressly comprised in other numbers of these schedules, and platform scales for weighing. (See repertory.)

52. Needles, pens, knives, table and carving, razors, pen-knives, scissors, pieces for watches and other similar articles of iron and steel.

53. Tin plate in sheets or manufactured.

54. Copper, bronze, brass and nickel, and alloys of same with common metals, in lump or bars, and all manufactures of the same.

55. All other common metals and alloys of the same, in lump or bars, and all manufactures of the same, plain, varnished, gilt, silvered or nicked.

56. Furniture of all kinds, of wood or metal, including school furniture, blackboards and other materials for schools, and all kinds of articles of fine woods not expressly comprised in other numbers of these schedules. (See repertory.)

57. Rushes, esparto, vegetable hair, broom corn, willow, straw, palm and other similar materials, manufactured into articles of all kinds.

58. Pastes for soups, rice flour, bread and crackers, and alimentary farinas, not comprised in other numbers of these schedules.

59. Preserved alimentary substances and canned goods, not comprised in other numbers of these schedules, including sausages, stuffed meats, mustards, sauces, pickles, jams and jellies.

60. Rubber and gutta percha, and manufactures thereof alone or mixed with other substances (except silk), and oilcloths and tarpaulin.

61. Rice, hulled or unhulled.

SCHEDULE D.

Schedule D.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico at a reduction of duty of 25 per centum:

Articles admitted at a reduction of 25 per cent.

62. Petroleum, refined, and benzine.

63. Cotton manufactured, spun or twisted, and in goods of all kinds, woven or knit, and the same mixed with other vegetable or animal fibers in which cotton is an equal or greater component part, and clothing exclusively of cotton.

64. Rope, cordage and twine of all kinds.

65. Colors, crude and prepared, with or without oil, inks of all kinds, shoe blacking and varnishes.

- 66. Soap, toilet, and perfumery.
- 67. Medicines, proprietary or patent and all others, and drugs.
- 68. Stearine and tallow manufactured in candles.
- 69. Paper for printing, for decorating rooms, of wood or straw for wrapping and packing and bags and boxes of same, sand-paper and pasteboard.
- 70. Leather and skins, tanned, dressed, varnished or japanned, of all kinds, including sole-leather or belting.
- 71. Boots and shoes in whole or in part of leather or skins.
- 72. Trunks, valises, traveling bags, portfolios and other similar articles in whole or in part of leather.
- 73. Harness and saddlery of all kinds.
- 74. Watches and clocks, of gold, silver or other metals, with cases of stone, wood or other material, plain or ornamented.
- 75. Carriages of two or four wheels and pieces of the same.

It is understood that flour which, on its exportation from the United States, has been favored with drawbacks shall not share in the foregoing reduction of duty.

Substitution of  
definitive for tran-  
sitory arrangement.

The provisional arrangement as set forth in the Transitory Schedule shall come to an end on July 1, 1892, and on that date be substituted by the definitive arrangement as set forth in schedules A, B, C, and D.

And that the Government of Spain has further provided that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedules are the product or manufacture of the United States of America, shall place no undue restrictions on the importer, nor impose any additional charges or fees therefor on the articles imported.

And whereas, the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Spain at Washington that this action of the Government of Spain, in granting exemption of duties to the products and manufactures of the United States of America on their importation into Cuba and Porto Rico, is accepted for those islands as a due reciprocity for the action of Congress as set forth in Section 3 of said Act:

Reciprocal modi-  
fication of Cuban  
and Porto Rican  
tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Cuba and Porto Rico to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this thirty-first day of July, one thousand eight hundred and ninety one, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:

WILLIAM F WHARTON

*Acting Secretary of State.*

August 1, 1891. S. L., Vol. 27, p. 986.—*A proclamation by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
Ante, p. 416.

Whereupon, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of

the Dominican Republic the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3, to wit, sugars, molasses, coffee and hides, to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of the Dominican Republic at Washington has communicated to the Special Plenipotentiary of the United States the fact that, in reciprocity and compensation for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of the Dominican Republic will, by due legal enactment, admit, from and after September 1, 1891, into all the established ports of entry of the Dominican Republic, the articles or merchandise named in the following Schedules, on the terms stated therein, provided that the same be the product or manufacture of the United States and proceed directly from the ports of said States:

Commercial arrangement with Dominican Republic.

SCHEDULE A.

Schedule A.

Articles to be admitted free of duty into the Dominican Republic:

Articles admitted into Dominican Republic free of duty.

- 1.—Animals, live.
- 2.—Meats of all kinds, salted or in brine, but not smoked.
- 3.—Corn or maize, corn-meal and starch.
- 4.—Oats, barley, rye and buckwheat, and flour of these cereals.
- 5.—Hay, bran and straw for forage.
- 6.—Trees, plants, vines and seeds and grains of all kinds for propagation.
- 7.—Cotton-seed oil and meal cake of same.
- 8.—Tallow in cake or melted and oil for machinery, subject to examination and proof respecting the use of said oil.
- 9.—Resin, tar, pitch and turpentine.
- 10.—Manures, natural and artificial.
- 11.—Coal, mineral.
- 12.—Mineral waters, natural and artificial.
- 13.—Ice.
- 14.—Machines, including steam engines, and those of all other kinds, and parts of the same, implements and tools for agricultural, mining, manufacturing, industrial, and scientific purposes, including carts, wagons, hand-carts and wheelbarrows, and parts of the same.
- 15.—Material for the construction and equipment of railways.
- 16.—Iron, cast and wrought, and steel, in pigs, bars, rods, plates, beams, rafters and other similar articles for the construction of buildings, and in wire, nails, screws and pipes.
- 17.—Zinc, galvanized and corrugated iron, tin and lead in sheets, asbestos, tar-paper, tiles, slate and other material for roofing.
- 18.—Copper in bars, plates, nails and screws.
- 19.—Copper and lead pipe.
- 20.—Bricks, fire bricks, cement, lime, artificial stone, paving tiles, marble and other stones in rough, dressed or polished, and other earthy materials used in building.
- 21.—Windmills.
- 22.—Wire, plain or barbed, for fences, with hooks, staples, nails, and similar articles used in the construction of fences.
- 23.—Telegraph wire and telegraphic, telephonic and electrical apparatus of all kinds for communication and illumination.
- 24.—Wood and lumber of all kinds for building, in logs or pieces, beams, rafters, planks, boards, shingles, flooring, joists, wooden houses, mounted or unmounted, and accessory parts of buildings.



- 25.—Cooperage of all kinds, including staves, headings and hoops, barrels and boxes, mounted or unmounted.
- 26.—Materials for ship-building.
- 27.—Boats and lighters.
- 28.—School furniture, blackboards, and other articles exclusively for the use of schools.
- 29.—Books, bound or unbound, pamphlets, newspapers and printed matter, and paper for printing newspapers.
- 30.—Printers' inks of all colors, type, leads and all accessories for printing.
- 31.—Sacks, empty, for packing sugar.
- 32.—Gold and silver coin and bullion.

## Schedule B.

## SCHEDULE B.

Articles admitted  
at a reduction of  
25 per cent.

Articles to be admitted into the Dominican Republic at a reduction of duty of 25 per centum:

- 33.—Meats not included in Schedule A and meat products of all kinds, except lard.
- 34.—Butter, cheese, and condensed or canned milk.
- 35.—Fish and shellfish, salted, dried, smoked, pickled or preserved in cans.
- 36.—Fruits and vegetables, fresh, canned, dried, pickled or preserved.
- 37.—Manufactures of iron and steel, single or mixed, not included in Schedule A.
- 38.—Cotton, manufactured, spun or twisted, and in fabrics of all kinds, woven or knit, and the same fabrics mixed with other vegetable or animal fibers in which cotton is the equal or greater component part.
- 39.—Boots and shoes in whole or in part of leather or skins.
- 40.—Paper for writing, in envelopes, ruled or blank books, wall-paper, paper for wrapping and packing, for cigarettes, in cardboard boxes and bags, sand-paper and pasteboard.
- 41.—Tin plate and tin-ware for arts, industries and domestic uses.
- 42.—Cordage, rope and twine of all kinds.
- 43.—Manufactures of wood of all kinds not embraced in Schedule A, including wooden ware, implements for household use, and furniture in whole or in part of wood.

And that the Government of the Dominican Republic has further provided that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedules are the product or manufacture of the United States of America, shall place no undue restrictions on the importer, nor impose any additional charges or fees therefor on the articles imported.

And whereas the Special Plenipotentiary of the United States has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of the Dominican Republic at Washington that this action of the Government of the Dominican Republic, in granting exemption of duties to the products and manufactures of the United States of America on their importation into the Dominican Republic, is accepted as a due reciprocity for the action of Congress as set forth in Section 3 of said Act:

Reciprocal modification of Dominican tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of the Dominican Republic to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this first day of August, one thousand eight hundred and ninety-one, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:

WILLIAM F WHARTON

*Acting Secretary of State.*

*A proclamation by the President of the United States of America.*

December 2, 1891.

Whereas, satisfactory proof has been given to me that no tonnage or light house dues, or other equivalent tax or taxes, are imposed upon vessels of the United States in the ports of the Island of Tobago, one of the British West India Islands;

Preamble.  
Tobago, West India Islands.

Now therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 11 of the Act of Congress, entitled "An act to abolish certain fees for official services to American vessels, and to amend the laws relating to shipping commissioners, seamen, and owners of vessels, and for other purposes," approved June nineteenth, one thousand eight hundred and eighty-six, do hereby declare and proclaim that from and after the date of this my Proclamation shall be suspended the collection of the whole of the tonnage duty which is imposed by said section of said act upon vessels entered in the ports of the United States from any of the ports of the Island of Tobago.

S. L., vol. 24, p. 81.

Suspension of tonnage duty on vessels from Tobago.

*Provided*, That there shall be excluded from the benefits of the suspension hereby declared and proclaimed, the vessels of any foreign country in whose ports the fees or dues of any kind or nature imposed on vessels of the United States, or the import or export duties on their cargoes, are in excess of the fees, dues, or duties imposed on the vessels of such country, or on the cargoes of such vessels; but this proviso shall not be held to be inconsistent with the special regulation by foreign countries of duties and other charges on their own vessels, and the cargoes thereof, engaged in their coasting trade, or with the existence between such countries and other states of reciprocal stipulations founded on special conditions and equivalents, and thus not within the treatment of American vessels under the most-favored nation clause in treaties between the United States and such countries.

Proviso.  
Vessels excluded.

And the suspension hereby declared and proclaimed shall continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, shall be continued in the said ports of the Island of Tobago and no longer.

Continuance of suspension.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this second day of December in the year of our Lord one thousand eight hundred and ninety-one and of the independence of the United States the one hundred and sixteenth.

BENJ HARRISON

By the President:

JAMES G. BLAINE

*Secretary of State.*

December 31, 1891.

*A proclamation by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
Ante, p. 416.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Salvador the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

Commercial a r-  
rangement with Sal-  
vador.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Salvador at Washington has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Salvador will, by due legal enactment as a provisional measure and until a more complete arrangement may be negotiated and put in operation, admit free of all duty from and after February 1, 1892, into all the established ports of entry of Salvador, the articles of merchandise named in the following schedule, provided that the same be the product or manufacture of the United States:

Schedule.

## SCHEDULE

Articles admitted  
into Salvador free  
of duty.

of products and manufactures which the Republic of Salvador will admit free of all customs, municipal and any other kind of duty.

1. Animals for breeding purposes.
2. Corn, rice, barley and rye.
3. Beans.
4. Hay and straw for forage.
5. Fruits, fresh.
6. Preparations of flour in biscuits, crackers not sweetened, macaroni, vermicelli, and tallarin.
7. Coal, mineral.
8. Roman cement.
9. Hydraulic lime.
10. Bricks, fire bricks, and crucibles for melting.
11. Marble, dressed, for furniture, statues, fountains, gravestones and building purposes.
12. Tar, vegetable and mineral.
13. Guano and other fertilizers, natural or artificial.
14. Ploughs and all other agricultural tools and implements.
15. Machinery of all kinds, including sewing machines; and separate or extra parts for the same.
16. Materials of all kinds for the construction and equipment of railroads.
17. Materials of all kinds for the construction and operation of telegraphic and telephonic lines.
18. Materials of all kinds for lighting by electricity and gas.
19. Materials of all kinds for the construction of wharves.
20. Apparatus for distilling liquors.
21. Wood of all kinds for building, in trunks or pieces, beams, rafters, planks, boards, shingles or flooring.
22. Wooden staves, heads and hoops, and barrels and boxes for packing, mounted or in pieces.
23. Houses of wood or iron, complete or in parts.
24. Wagons, carts and carriages of all kinds.
25. Barrels, casks and tanks of iron for water.
26. Tubes of iron and all other accessories necessary for water supply.
27. Wire, barbed, and staples for fences.
28. Plates of iron for building purposes.
29. Mineral ores.

30. Kettles of iron for making salt.
31. Kettles of iron for making sugar.
32. Moulds for making sugar.
33. Guys for mining purposes.
34. Furnaces and instruments for assaying metals.
35. Scientific instruments.
36. Models of machinery and buildings.
37. Boats, lighters, tackle, anchors, chains, girtlines, sails and all other articles for vessels, to be used in the ports, lakes and rivers of the Republic.
38. Printing materials, including presses, type, ink, and all other accessories.
39. Printed books, pamphlets and newspapers, bound or unbound, maps, photographs, printed music and paper for music.
40. Paper for printing newspapers.
41. Quicksilver.
42. Lodestones.
43. Hops.
44. Sulphate of quinine.
45. Gold and silver in bars, dust or coin.
46. Samples of merchandise the duties on which do not exceed \$1.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose. Usual packages or coverings.

And that the Government of Salvador has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of America, shall impose no additional charges on the importer nor undue restrictions on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Salvador at Washington that this action of the Government of Salvador in granting freedom of duties to the products and manufactures of the United States of America on their importation into Salvador, and in stipulating for a more complete reciprocity arrangement, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Salvador to be made public for the information of the citizens of the United States of America. Reciprocal modification of Salvadorian tariff laws.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this thirty-first day of December, one thousand eight hundred and ninety-one, and of the  
[SEAL.] Independence of the United States of America the one hundred and sixteenth.

BENJ. HARRISON

By the President:  
JAMES G. BLAINE  
*Secretary of State.*

S. L., VOL. 27, p. 999.—*A Proclamation, No. 13, by the President of the United States of America.* February 1, 1892.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties and imports, and for other purposes," the attention of the Preamble. S. L., vol. 26, p. 612. P. 416, this vol.

Government of Great Britain was called to the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3, to be exempt from duty upon their importation into the United States of America:

Commercial arrangement with Great Britain.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Great Britain at Washington has communicated to the Secretary of State the fact that, in view of the Act of Congress above cited, the Government of Great Britain has, by due legal enactment, authorized the admission, from and after February 1, 1892, of the articles in merchandise named in the following schedules, on the terms stated therein, into the British Colonies of Trinidad (which includes Tobago), Barbados, the Leeward Islands (consisting of the islands of Antigua, Montserrat, Saint Christopher, Nevis, Dominica, with their respective dependencies and the Virgin Islands), the Windward Islands (consisting of St. Lucia, St. Vincent and their dependencies, but exclusive of Grenada and its dependencies); and into the Colony of British Guiana on and after April 1, 1892:

Table No. 1.—Applicable to British Guiana, Trinidad, Tobago, Leeward Islands, and Windward Islands, except Grenada. Schedule A.

TABLE NO. 1.—APPLICABLE TO BRITISH GUIANA, TRINIDAD AND TOBAGO, BARBADOS, THE LEEWARD ISLANDS, AND THE WINDWARD ISLANDS, EXCEPTING THE ISLAND OF GRENADA.

#### SCHEDULE A.

Articles admitted free of duty.

Articles to be admitted free of all customs duty and any other national, colonial, or municipal charges:

1. Animals, alive; to include only asses, sheep, goats, hogs, and poultry, and horses for breeding.
2. Beef, including tongues, smoked and dried.
3. Beef and pork preserved in cans.
4. Belting for machinery, of leather, canvas, or India rubber.
5. Boats and lighters.
6. Books,<sup>a</sup> bound or unbound, pamphlets, newspapers, and printed matter in all languages.
7. Bones and horns.
8. Bottles of glass or stone ware.
9. Bran, middlings, and shorts.
10. Bridges of iron or wood, or of both combined.
11. Brooms, brushes, and whisks of broom straw.
12. Candles, tallow.
13. Carts, wagons, cars, and barrows, with or without springs, for ordinary roads and agricultural use; not including vehicles of pleasure.
14. Clocks, mantel or wall.
15. Copper, bronze, zinc, and lead articles, plain and nickel-plated, for industrial and domestic uses, and for building.
16. Cotton seed and its products.
17. Crucibles and melting pots of all kinds.
18. Eggs.
19. Fertilizers of all kinds, natural and artificial.
20. Fish, fresh or on ice, and salmon and oysters in cans.
21. Fishing apparatus of all kinds.
22. Fruits and vegetables, fresh and dried, when not canned, tinned, or bottled.
23. Gas fixtures and pipes.
24. Gold and silver coin of the United States and bullion.
25. Hay and straw for forage.
26. Houses of wood, complete.

<sup>a</sup> The importation of books is subject to the provisions of copyright laws.

27. Ice.
  28. India-rubber and gutta-percha goods, including water-proof clothing made wholly or in part thereof.
  29. Implements, utensils, and tools for agriculture, exclusive of cutlasses and forks.
  30. Lamps and lanterns.
  31. Lime of all kinds.
  32. Locomotives, railway rolling stock, rails, railway ties, and all materials and appliances for railways and tramways.
  33. Marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments.
  34. Medicinal extracts and preparations of all kinds, including proprietary or patent medicines, but exclusive of quinine or preparations of quinine, opium, gange, and bhang.
  35. Paper of all kinds for printing.
  36. Paper of wood or straw for wrapping and packing, including surface-coated or glazed.
  37. Photographic apparatus and chemicals.
  38. Printers' ink, all colors.
  39. Printing presses, types, rules, spaces, and all accessories for printing.
  40. Quicksilver.
  41. Resin, tar, pitch and turpentine.
  42. Salt.
  43. Sewing machines, and all parts and accessories thereof.
  44. Shipbuilding materials and accessories of all kinds, when used in the construction, equipment, or repair of vessels or boats of any kind, except rope and cordage of all kinds, including wire rope.
  45. Starch of Indian corn or maize.
  46. Steam and power engines, and machines, machinery, and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation, mining, the arts and industries of all kinds, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto.
  47. Steam-boilers and steam pipes.
  48. Sulphur.
  49. Tan bark of all kinds, whole or ground.
  50. Telegraph wire, telegraphic, telephonic, and electrical apparatus and appliances of all kinds for communication or illumination.
  51. Trees, plants, vines, and seeds and grains of all kinds, for propagation or cultivation.
  52. Varnish, not containing spirits.
  53. Wall papers.
  54. Watches when not cased in gold or silver; and watch movements uncased.
  55. Water pipes of all classes, materials and dimensions.
  56. Wire for fences, the hooks, staples, nails, and the like appliances for fastening the same.
  57. Yeast cake and baking powders.
  58. Zinc, tin, and lead, in sheets, asbestos, and tar paper, for roofing.
- It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

Usual packages or coverings.

#### SCHEDULE B.

#### Schedule B.

Articles to be admitted at 50 per cent. reduction of the duty designated in the foregoing schedule are imported shall be free of duty if Articles admitted at a reduction of 50 per cent.

colonies:

1. Bacon and bacon hams.
2. Boots and shoes made wholly or in part of leather.

3. Bread and biscuit.
4. Cheese.
5. Lard and its compounds.
6. Mules.
7. Oleomargarine.
8. Shooks and staves.

## Schedule C.

## SCHEDULE C.

Articles admitted  
at a reduction of  
25 per cent.

Articles to be admitted at 25 per cent. reduction of the duty designated in the respective customs tariff now in force in each of said colonies:

1. Beef, salted or pickled.
2. Corn or maize.
3. Corn meal.
4. Flour or wheat.
5. Lumber of pitch pine, in rough or prepared for buildings.
6. Petroleum and its products, crude or refined.
7. Pork, salted or pickled.
8. Wheat.

Flour in Trinidad.

It is understood that No. 4 of this schedule shall not apply to the colony of Trinidad, but it is stipulated that the duty on flour in said colony shall not exceed 75 cents per barrel.

And that the Government of Great Britain has, by due legal enactment, authorized the admission, from and after February 1, 1892, of the articles or merchandise named in the following schedules, on the terms stated therein, into the British Colony of Jamaica and its dependencies:

Table No. 2.—Ap-  
plicable to Jamaica  
and its dependen-  
cies.

## TABLE NO. 2.—APPLICABLE TO THE COLONY OF JAMAICA AND ITS DEPENDENCIES.

## Schedule A.

## SCHEDULE A.

Articles admitted  
free of duty.

Articles to be admitted free of all customs duty and any other national, colonial, or municipal charges:

1. Animals, alive, and poultry.
2. Beef, including tongues, smoked and dried.
3. Beef and pork preserved in cans.
4. Belting for machinery, of leather, canvas, or India rubber.
5. Boats and lighters.
6. Books,<sup>a</sup> bound or unbound; pamphlets, newspapers, and printed matter in all languages.
7. Bones and horns.
8. Bottles of glass or stone ware.
9. Bran, middlings, and shorts.
10. Bridges of iron or wood, or of both combined.
11. Brooms, brushes, and whisks of broom straw.
12. Candles, tallow.
13. Carts, wagons, cars, and barrows, with or without springs, for ordinary roads and agricultural use, not including vehicles of pleasure.
14. Coal and coke.
15. Clocks, mantel or wall.
16. Cotton seed and its products, to include meal, meal cake, oil, and cottolene.
17. Crucibles and melting pots of all kinds.
18. Drawings, paintings, engravings, lithographs, and photographs.
19. Eggs.

<sup>a</sup> The importation of books is subject to the provisions of copyright laws.

20. Fertilizers of all kinds, natural and artificial.
21. Fish, fresh or on ice, and oysters in cans.
22. Fishing apparatus of all kinds.
23. Fruits and vegetables, fresh and dried, when not canned, tinned, or bottled.
24. Gas fixtures and pipes.
25. Gold and silver coin of the United States and bullion.
26. Hay and straw for forage.
27. Houses of wood, complete.
28. Ice.
29. India-rubber and gutta-percha goods, including water-proof clothing made wholly or in part thereof.
30. Implements, utensils, and tools for agriculture, exclusive of cutlasses and forks.
31. Iron, galvanized.
32. Iron for roofing.
33. Lamps and lanterns, not exceeding 10 shillings each in value.
34. Lime of all kinds.
35. Locomotives, railway rolling stock, rails, railway ties, and all materials and appliances for railways and tramways.
36. Marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments.
37. Paper of all kinds for printing.
38. Paper of wood or straw for wrapping and packing, including surface-coated or glazed.
39. Photographic apparatus and chemicals.
40. Printers' ink, all colors.
41. Printing presses, types, rules, spaces, and all accessories for printing.
42. Proprietary or patent medicines, recommended by their proprietors as calculated to cure disease or alleviate pain in the human subject.
43. Quicksilver.
44. Resin, tar, pitch, and turpentine.
45. Sewing machines, and all parts and accessories thereof.
46. Shipbuilding materials and accessories of all kinds, when used in the construction, equipment, or repair of vessels or boats of any kind, except rope and cordage of all kinds, including wire rope and subject to specific regulations to avoid abuse in the importation.
47. Shooks and staves.
48. Starch of Indian corn or maize.
49. Steam and power engines, and machines, machinery, and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation, mining, the arts and industries of all kinds, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto.
50. Steam boilers and steam pipes.
51. Sugar, refined.
52. Sulphur.
53. Tallow and animal greases.
54. Tan bark of all kinds, whole or ground.
55. Telegraph wire; telegraphic, telephonic, and electrical apparatus and appliances of all kinds, for communication or illumination.
56. Trees, plants, vines, and seeds and grains of all kinds, for propagation or cultivation.
57. Varnish, not containing spirits.
58. Wall papers.
59. Watches when not cased in gold or silver; and watch movements, uncased.
60. Water pipes of all classes, materials, and dimensions.



61. Wire for fences, with the hoods, staples, nails, and the like appliances for fastening the same.

62. Yeast cake and baking powders.

63. Zinc, tin, and lead, in sheets; asbestos and tar paper, for roofing.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

#### Schedule B.

#### SCHEDULE B.

Articles admitted at a reduction of 50 per cent.

Articles to be admitted at 50 per cent. reduction of the duty designated in the customs tariff now in force:

1. Bacon and bacon hams.

2. Bread and biscuit.

3. Butter.

4. Cheese.

5. Lard and its compounds.

Pitch-pine lumber.

Lumber of pitch pine, in rough or prepared for buildings, to be reduced to 9 shillings per 1,000 feet.

#### Schedule C.

#### SCHEDULE C.

Articles admitted at a reduction of 25 per cent.

Articles to be admitted at 25 per cent. reduction of the duty designated in the customs tariff now in force:

1. Beef, salted or pickled.

2. Corn and maize.

3. Corn meal.

4. Oats.

5. Petroleum and its products, crude or refined.

6. Pork, salted or pickled.

7. Wheat.

And whereas the Secretary of State has, by my direction, given the assurance to the Envoy Extraordinary and Minister Plenipotentiary of Great Britain at Washington that this action of the Government of Great Britain in granting remissions and alterations of duties in the British Colonies above mentioned, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Reciprocal modification of colonial tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of the aforesaid British Colonies to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this first day of February, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:

JAMES G. BLAINE

*Secretary of State.*

February 1, 1892. S. L., Vol. 27, p. 1004.—*A proclamation, No. 14, by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
P. 416, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports and for other purposes," the attention of the Gov-

ernment of the German Empire was called to the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Chargé d'Affaires of the German Empire at Washington has communicated to the Special Plenipotentiary of the United States the fact that, in view of the Act of Congress above cited, the German Imperial Government has, by due legal enactment, authorized the admission, from and after February 1, 1892, into the German Empire, of the articles of merchandise, the product of the United States of America, named in the following schedule, on the terms stated therein:

Commercial arrangement with German Empire.

*Schedules of articles to be admitted into Germany.*

Schedule of duties on certain articles.

Articles.		Rate of duty per 100 kilograms.
	<i>Marks.</i>	
1	Bran: malted germs	Free
2	Flax, raw, dried, broken or hatched, also refuse portions	Free
3	Wheat	3.50
4	Rye	3.50
5	Oats	2.80
6	Buckwheat	2
7	Pulse	1.50
8	Other kinds of grain not specially mentioned	1
9	Barley	2
10	Rape-seed, turnip-seed, poppy, sesame, pea-nuts and other oleaginous products not specially mentioned	2
11	Maize (Indian corn)	1.60
11	Malt (malted barley)	3.60
13	Anise, coriander, fennel and caraway seed	3
14	Agricultural productions not otherwise designated	Free
15	Horse-hair, raw, hatched, boiled, dyed, also laid in the form of tresses and spun: bristles, raw bed-feathers	Free
16	Bed-feathers, cleaned and prepared	Free
17	Hides and skins, raw (green, salted, limed, dried), and stripped of the hair for the manufacture of leather	Free
18	Charcoal	Free
19	Bark of Wood and tan bark	Free
20	Lumber and timber:	
	(a) Raw or merely rough-hewn with axe or saw, with or without bark; oaken barrel staves	.20
	(b) Marked in the direction of the longitudinal axis, or prepared or cut otherwise than by rough-hewing; barrel staves not included under (a); unpeeled osiers and hoops; hubs, felloes and spokes	.30
	(c) Sawed in the direction of the longitudinal axis; unplanned boards; sawed cantle-woods and other articles, sawn or hewn	.80
21	Wood in cut veneering; unglued, unstained parts of floors	5
22	Hops; also hop-meal	14 gross.
23	Butter, also artificial butter	17
24	Meat, slaughtered, fresh, with the exception of Pork	15
25	Pork, slaughtered, fresh, and dressed meat, with the exception of bacon, fresh or prepared	17
26	Game of all kinds (not alive)	20
27	Cheese, except Strectchino, Gorgonzola, and Parmesan	20
28	Fruit, seeds, berries, leaves, flowers, mushrooms, vegetables, dried, baked, pulverized, only boiled down or salted, all these products so far as they are not included under other Numbers of the Tariff; juices of fruits, berries, and turnips, preserved without sugar to be eaten; dry nuts	4
29	Mill products of grain and pulse, to wit, ground or shelled grains, peeled barley, groats, grits, flour, common cakes (baker's products)	7.30
30	Residue, solid, from the manufacture of fat oils, also ground	Free
31	Goose grease and other greasy fats, such as: Oleomargarine, sperlett (a mixture of stearic fats with oil), beef marrow	10
32	Live animals and animal products not mentioned elsewhere; also bee hives with live bees	Free
33	Horses (Remarks)	20 each
	(a) Horses up to 2 years old	10 each
	(b) Colts following their dams	Free
34	Bulls and cows	9
35	Oxen	25.50
36	Calves less than 6 weeks old	3
37	Hogs	5
38	Pigs, weighing less than 10 kilograms	1
39	Sheep	1
40	Lambs	.50
41	Wool, including animal hair not mentioned elsewhere, as well as stuffs made thereof:	
	(a) Wool, raw, dyed, ground; also, hair, raw, hatched, boiled, dyed; also curled	Free

And whereas the Special Plenipotentiary of the United States has, by my direction, given assurance to the Chargé d'Affaires of the German Empire at Washington that this action of the Government of the German Empire in granting exemption of duties to the products and manufactures of the United States of America on their importation into Germany, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Reciprocal modification of German tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of the German Empire to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this first day of February, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:

JAMES G. BLAINE

*Secretary of State.*

March 12, 1892. S. L. VOL. 27, p. 1009.—*Proclamation, No. 17, by the President of the United States of America.*

Preamble.

S. L., vol. 26, p. 612.  
P. 416, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Nicaragua the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America:

Commercial arrangement with Nicaragua.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Nicaragua at Washington has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Nicaragua will, by due legal enactment, admit free of all duty from and after April 15, 1892, into all the ports of entry of Nicaragua, the articles or merchandise named in the following schedule, provided that the same be the product of the United States:

Schedule.

#### SCHEDULE

Articles admitted into Nicaragua free of duty.

of articles which the Republic of Nicaragua will admit free of all kind of duty.

1. Animals, live.
2. Barley, Indian corn, wheat, oats, rye and rice.
3. Seeds of all kinds for agriculture and horticulture.
4. Live plants of all kinds.
5. Corn-meal.
6. Starch.
7. Beans, potatoes and all other vegetables, fresh or dried.
8. Fruits, fresh or dried.
9. Hay, bran and straw for forage.
10. Cotton-seed oil and all other products of said seed.
11. Tar, resin and turpentine.
12. Asphalt, crude or manufactured in blocks.
13. Quicksilver for mining purposes.
14. Coal, mineral or animal.
15. Fertilizers for land.

16. Lime and cement.
17. Wood and lumber, in the rough, or prepared for building purposes.
18. Houses of wood or iron.
19. Marble, in the rough or dressed, for fountains, grave-stones and building purposes.
20. Tools and implements for agricultural and horticultural purposes.
21. Wagons, carts and hand-carts.
22. Iron and steel, in rails for railroads and other similar uses, and structural iron and steel for bridges and building purposes.
23. Wire, for fences, with or without barbs, clamps; posts, clips and other accessories, of wire not less than three lines in diameter.
24. Machinery of all kinds for agricultural purposes, arts and trades, and parts of such machinery.
25. Motors of steam or animal power.
26. Forgers, water pumps of metal, pump hose, sledge hammers, drills for mining purposes, iron piping with its keys and faucets, crucibles for melting metals, iron water tanks and lightning rods.
27. Roofs of galvanized iron, gutters, ridging, clamps and screws for the same.
28. Printing materials.
29. Books, pamphlets and other printed matter, and ruled paper for printed music, printing paper in sheets not less than 29 by 20 inches.
30. Geographical maps or charts, and celestial and terrestrial spheres or globes.
31. Surgical and mathematical instruments.
32. Stones and fire bricks for smelting furnaces.
33. Vessels and boats of all kinds, fitted together or in parts.
34. Gold and silver in bullion, bars or coin.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

Usual packages or coverings.

And that the Government of Nicaragua has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product of the United States of America, shall impose no undue restrictions on the importer nor additional charges on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Nicaragua at Washington that this action of the Government of Nicaragua in granting freedom of duties to the products of the United States of America on their importation into Nicaragua, is accepted as a due reciprocity for the action of Congress as set forth in Section 3 of said Act:

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Nicaragua to be made public for the information of the citizens of the United States of America.

Reciprocal modification of Nicaraguan tariff laws.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this 12th day of March, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:  
WILLIAM F WHARTON  
*Acting Secretary of State.*

March 15, 1892. S. L., Vol. 27, p. 1010—*A Proclamation, No. 18, by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
P. 416, this vol.

Whereas in Section 3 of an act passed by the Congress of the United States entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes" approved October 1, 1890, it was provided as follows:

"That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country," the duties hereinafter set forth:

And whereas it has been established to my satisfaction, and I find the fact to be, that the Government of Colombia does impose duties or other exactions upon the agricultural and other products of the United States, which in view of the free introduction of such sugars, molasses, coffee, tea and hides into the United States, in accordance with the provisions of said Act, I deem to be reciprocally unequal and unreasonable:

Free admission of  
sugar, molasses,  
coffee, tea, and  
hides from Colom-  
bia, suspended.

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 3 of said Act, by which it is made my duty to take action, do hereby declare and proclaim that the provisions of said Act relating to the free introduction of sugars, molasses, coffee, tea and hides, the production of Colombia, shall be suspended from and after this fifteenth day of March, 1892, and until such time as said unequal and unreasonable duties and exactions are removed by Colombia and public notice of that fact given by the President of the United States, and I do hereby proclaim that on and after this fifteenth day of March, 1892, there will be levied, collected, and paid upon sugars, molasses, coffee, tea and hides, the product of or exported from Colombia, during such suspension, duties as provided by said Act as follows:

Duties imposed.

Sugar.

All sugars not above number thirteen Dutch Standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch Standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscope test, two hundredths of one per cent per pound additional.

All sugars above number thirteen Dutch Standard in color shall be classified by the Dutch Standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch Standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

On coffee, three cents per pound.

On tea, ten cents per pound.

Hides, raw or uncured, whether dry, salted or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifteenth day of March, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:

WILLIAM F WHARTON

*Acting Secretary of State.*

Molasses, &c.

Coffee.

Tea.

Hides.

S. L., VOL. 27, p. 1012.—*A Proclamation, No. 19, by the President of the United States of America.*

March 15, 1892.

Whereas in Section 3 of an Act passed by the Congress of the United States entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes" approved October 1, 1890, it was provided as follows:

Preamble.  
S. L., vol. 26, p.  
612.  
P. 416, this vol.

"That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country" the duties hereinafter set forth:

And whereas it has been established to my satisfaction, and I find the fact to be, that the Government of Hayti does impose duties or other exactions upon the agricultural and other products of the United States, which in view of the free introduction of such sugars, molasses, coffee, tea, and hides into the United States, in accordance with the provisions of said Act, I deem to be reciprocally unequal and unreasonable:

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 3 of said Act, by which it is made my duty to take action, do hereby declare and proclaim that the provisions of said Act relating to the free introduction of sugars, molasses, coffee, tea and hides, the pro-

Free admission of  
sugar, molasses,  
coffee, tea, and  
hides from Hayti,  
suspended.

duction of Hayti, shall be suspended from and after this fifteenth day of March, 1892, and until such time as said unequal and unreasonable duties and exactions are removed by Hayti and public notice of that fact given by the President of the United States, and I do hereby proclaim that on and after this fifteenth day of March, 1892, there will be levied, collected, and paid upon sugars, molasses, coffee, tea and hides, the product of or exported from Hayti, during such suspension, duties as provided by said Act as follows:

**Duties imposed.** All sugars not above number thirteen Dutch Standard in color shall pay duty on their polariscopic tests as follows, namely:

**Sugar.** All sugars not above number thirteen Dutch Standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch Standard in color shall be classified by the Dutch Standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

**Molasses, &c.** Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

**Coffee.** On coffee, three cents per pound.

**Tea.** On tea, ten cents per pound.

**Hides.** Hides, raw or uncured, whether dry, salted, or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifteenth day of March, one thousand eight hundred and ninety-two, and of the Independence of the United States of America, the one hundred and sixteenth.

BENJ HARRISON

By the President:

WILLIAM F WHARTON

*Acting Secretary of State.*

March 15, 1892. S. L. Vol. 27, p. 1013—A proclamation, 20, by the President of the United States of America.

Preamble.  
Vol. 26, p. 612.  
See p. 325, this  
vol.

Whereas in Section 3 of an Act passed by the Congress of the United States entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes" approved October 1, 1890, it was provided as follows:

"That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any

country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other product of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country" the duties hereinafter set forth:

And whereas it has been established to my satisfaction, and I find the fact to be, that the Government of Venezuela does impose duties or other exactions upon the agricultural and other products of the United States, which in view of the free introduction of such sugars, molasses, coffee, tea and hides into the United States, in accordance with the provisions of said Act, I deem to be reciprocally unequal and unreasonable:

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 3 of said Act, by which it is made my duty to take action, do hereby declare and proclaim that the provisions of said Act relating to the free introduction of sugars, molasses, coffee, tea and hides, the production of Venezuela, shall be suspended from and after this fifteenth day of March, 1892, and until such time as said unequal and unreasonable duties and exactions are removed by Venezuela and public notice of that fact given by the President of the United States, and I do hereby proclaim that on and after this fifteenth day of March, 1892, there will be levied, collected, and paid upon sugars, molasses, coffee, tea and hides, the product of or exported from Venezuela, during such suspension, duties as provided by said Act as follows:

All sugars not above number thirteen Dutch Standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch Standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch Standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugar above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

On coffee, three cents per pound.

On tea, ten cents per pound.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

Free admission of  
sugar, molasses, cof-  
fee, tea, and hides  
from Venezuela,  
suspended.

Duties Imposed.  
Sugar.

Molasses, &c.

Coffee.

Tea.

Hides.



In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifteenth day of March, one thousand eight hundred and ninety-two, and of the Independence of the United States of America, the one hundred and sixteenth.

BENJ HARRISON

By the President:

WILLIAM F WHARTON

*Acting Secretary of State.*

April 30, 1892.

*A proclamation by the President of the United States of America.*

Preamble.

S. L., vol. 26, p. 612.  
See p. 416, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Honduras the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Consul General of Honduras at New York has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Honduras will, by due legal enactment as a provisional measure and until a more complete arrangement may be negotiated and put in operation, admit free of all duty from and after May 25, 1892, into all the established ports of entry of Honduras, the articles of merchandise named in the following schedule, provided that the same be the product or manufacture of the United States:

Commercial arrangement with Honduras.

Schedule.

#### SCHEDULE

Articles admitted into Honduras free of duty.

of products and manufactures from the United States which the Republic of Honduras will admit free of all customs, municipal and any other kind of duty.

1. Animals for breeding purposes.
2. Corn, rice, barley, and rye.
3. Beans.
4. Hay and straw for forage.
5. Fruits, fresh.
6. Preparations of flour in biscuits, crackers not sweetened, macaroni, vermicelli, and tallarin.
7. Coal, mineral.
8. Roman cement.
9. Hydraulic lime.
10. Bricks, fire bricks, and crucibles for melting.
11. Marble, dressed, for furniture, statues, fountains, gravestones, and building purposes.
12. Tar, vegetable and mineral.
13. Guano and other fertilizers, natural or artificial.
14. Plows and all other agricultural tools and implements.
15. Machinery of all kinds, including sewing machines; and separate or extra parts of the same.
16. Materials of all kinds for the construction and equipment of railroads.

17. Materials of all kinds for the construction and operation of telegraphic and telephonic lines.

18. Materials of all kinds for lighting by electricity and gas.

19. Materials of all kinds for the construction of wharves.

20. Apparatus for distilling liquors.

21. Wood of all kinds for building, in trunks or pieces, beams, rafters, planks, boards, shingles, or flooring.

22. Wooden staves, heads, and hoops, and barrels and boxes for packing, mounted or in pieces.

23. Houses of wood or iron, complete or in parts.

24. Wagons, carts, and carriages of all kinds.

25. Barrels, casks, and tanks of iron for water.

26. Tubes of iron and all other accessories necessary for water supply.

27. Wire, barbed, and staples for fences.

28. Plates of iron for building purposes.

29. Mineral ores.

30. Kettles of iron for making salt.

31. Sugar-boilers.

32. Molds for sugar.

33. Guys for mining purposes.

34. Furnaces and instruments for assaying metals.

35. Scientific instruments.

36. Models of machinery and buildings.

37. Boats, lighters, tackle, anchors, chains, girtlines, sails, and all other articles for vessels, to be used in the ports, lakes, and rivers of the Republic.

38. Printing materials, including presses, type, ink, and all other accessories.

39. Printed books, pamphlets, and newspapers, bound or unbound, maps, photographs, printed music, and paper for music.

40. Paper for printing newspapers.

41. Quicksilver.

42. Lodestones.

43. Hops.

44. Sulphate of quinine.

45. Gold and silver in bars, dust, or coin.

46. Samples of merchandise the duties on which do not exceed \$1.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

Usual packages or coverings.

And that the Government of Honduras has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of America, shall impose no additional charges on the importer nor undue restrictions on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Consul General of Honduras at New York that this action of the Government of Honduras in granting freedom of duties to the products and manufactures of the United States of America on their importation into Honduras, and in stipulating for a more complete reciprocity arrangement, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Honduras to be made public for the information of the citizens of the United States of America.

Reciprocal modification of Honduran tariff laws.

In testimony whereof, I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the City of Washington, this 30th day of April, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:

JAMES G. BLAINE  
*Secretary of State.*

May 18, 1892.

*A proclamation by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
See p. 416, this  
vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Guatemala the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

Commercial arrangement with  
Guatemala.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Guatemala at Washington has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Guatemala will, by due legal enactment of the National Congress of that Republic, admit, free of all duty, from and after the thirtieth day after the passage of the said Act by the Congress of Guatemala, into all the established ports of entry of that Republic, the articles of merchandise named in the following schedule, provided that the same be the product or manufacture of the United States:

Schedule.

#### SCHEDULE

Articles admitted  
into Guatemala free  
of duty.

of articles, the product or manufacture of the United States, to be admitted into Guatemala free of all customs duties, and of any national or municipal dues, and national port charges.

1. Live animals.
2. Barley, corn or maize, and rye.
3. Corn-meal.
4. Potatoes, peas and beans.
5. Fresh vegetables.
6. Rice.
7. Hay and straw for forage.
8. Tar, pitch, resin, turpentine and asphalt.
9. Cotton-seed oil and other products of said seed.
10. Quicksilver.
11. Mineral coal.
12. Guano and other fertilizers.
13. Lumber and timber, in the rough or prepared for building purposes.
14. Houses of wood or iron, complete or in parts.
15. Fire bricks, lime, cement, shingles and tiles of clay or glass for roofing, and construction of buildings.
16. Marble in slabs, columns, cornices, door and window frames and fountains; and dressed or undressed marble for buildings.

17. Piping of clay, glazed or unglazed, for aqueducts and sewers.
18. Wire, plain or barbed, for fences, with hooks and staples for same.
19. Printed books, bound or unbound; printed music; maps, charts and globes.
20. Materials for the construction and equipment of railways.
21. Materials for electrical illumination.
22. Materials expressly for the construction of wharves.
23. Anchors and hoisting tackle.
24. Railings of cast or wrought iron.
25. Balconies of cast or wrought iron.
26. Window-blinds of wood or metal.
27. Iron fire-places or stoves.
28. Machinery, including steam machinery for agriculture and mining, and separate parts of the same.
29. Gold and silver, in bullion, dust or coin.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall enter free of duty if they are usual and proper for the purpose.

Usual packages or coverings.

And whereas the Government of Guatemala has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of America, shall impose no undue restrictions on the importer and no additional charges on the articles imported;

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Guatemala at Washington that this action of the Government of Guatemala in granting freedom of duties to the products and manufactures of the United States of America on their importation into Guatemala, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said act;

And whereas the diplomatic representative of the United States of America at the city of Guatemala has been advised by the Government of Guatemala of the passage on April 30, 1892, of an act by the National Congress of that Republic approving the commercial arrangement concluded between the Governments of the two Republics, and of the issue of a decree admitting, on and after the 30th day of May, 1892, the articles mentioned in the above schedule, being the product or manufacture of the United States of America, into the ports of Guatemala free of all duties whatsoever;

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Guatemala to be made public for the information of the citizens of the United States of America.

Reciprocal modification of Guatemalan tariff.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this 18th day of May, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:

JAMES G. BLAINE

*Secretary of State.*

May 26, 1892.

*A proclamation by the President of the United States of America.*

Preamble.  
S. L., vol. 26, p.  
612.  
See p. 416, this  
vol.

Whereas, pursuant to section 3 of the act of Congress approved October 1, 1890, entitled "An act to reduce the revenue and equalize duties on imports and for other purposes," the attention of the Government of Austria-Hungary was called to the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

Commercial ar-  
rangement with  
Austria-Hungary.

And whereas the Minister Plenipotentiary of Austria-Hungary at Washington has communicated to the Secretary of State the fact that, in view of the act of Congress above cited, the Government of Austria-Hungary has, by due legal enactment, authorized the admission, from and after May 25, 1892, into Austria-Hungary of all the articles of merchandise, the product of the United States of America, named in the commercial treaties which Austria-Hungary has celebrated with Germany and other nations on the terms stated in said treaties;

And whereas the Secretary of State has, by my direction, given assurance to the Minister Plenipotentiary of Austria-Hungary at Washington that this action of the Government of Austria-Hungary, in granting exemption of duties to the products and manufactures of the United States of America on their importation into Austria-Hungary, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said act:

Reciprocal modi-  
fication of tariff of  
Austria-Hungary.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Austria-Hungary to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, this twenty-sixth day of May, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

BENJ HARRISON.

By the President:

WILLIAM F WHARTON

*Acting Secretary of State.*

July 26, 1892.

27 S. L., 267.

SUPP. TO R. S., p. 47, CHAP. CCXLVIII.—*An act to enforce reciprocal commercial relations between the United States and Canada, and for other purposes.*

Reciprocal advan-  
tages.

*Be it enacted, &c.,* That, with a view of securing reciprocal advantages for the citizens, ports, and vessels of the United States, on and after the first day of August, eighteen hundred and ninety-two,

If passage of ves-  
sels of the United  
States is made bur-  
densome through  
St. Lawrence River,  
Great Lakes, or  
water ways,

whenever and so often as the President shall be satisfied that the passage through any canal or lock connected with the navigation of the Saint Lawrence River, the Great Lakes, or the water ways connecting the same, of any vessels of the United States, or of cargoes or passengers in transit to any port of the United States, is prohibited or is made difficult or burdensome by the imposition of tolls or otherwise which, in view of the free passage through the Saint Marys Falls Canal, now permitted to vessels of all nations, he shall deem to be reciprocally unjust and unreasonable,

President may  
suspend passage  
through St. Marys  
Falls Canal.

he shall have the power, and it shall be his duty, to suspend by (1) proclamation to that effect, for such time and to such extent (including absolute prohibition) as he shall deem just, the right of free

passage through the Saint Marys Falls Canal, so far as it relates to vessels owned by the subjects of the government so discriminating against the citizens, ports, or vessels of the United States, or to any cargoes, portions of cargoes, or passengers in transit to the ports of the government making such discrimination, whether carried in vessels of the United States or of other nations.

In such case and during such suspension tolls shall be levied, collected, and paid as follows, to wit:

Tolls to be levied during suspension.

Upon freight of whatever kind or description, not to exceed two dollars per ton; upon passengers, not to exceed five dollars each, as shall be from time to time determined by the President:

*Provided*, That no tolls shall be charged or collected upon freight or passengers carried to and landed at Ogdensburg, or any port west of Ogdensburg, and south of a line drawn from the northern boundary of the State of New York through the Saint Lawrence River, the Great Lakes, and their connecting channels to the northern boundary of the State of Minnesota.

No charge for navigation at or west of Ogdensburg, N. Y., within certain limits.

SEC. 2. All tolls so charged shall be collected under such regulations as shall be prescribed by the Secretary of the Treasury, who may require the master of each vessel to furnish a sworn statement of the amount and kind of cargo and the number of passengers carried and the destination of the same, and such proof of the actual delivery of such cargo or passengers at some port or place within the limits above named as he shall deem satisfactory;

Collection of tolls under rules of Secretary of Treasury. Proof of excepted destination required.

and until such proof is furnished such freight and passengers may be considered to have been landed at some port or place outside of those limits, and the amount of tolls which would have accrued if they had been so delivered shall constitute a lien, which may be enforced against the vessel in default wherever and whenever found in the waters of the United States. [July 26, 1892.]

Tolls to be a lien on vessel.

NOTE.—(1) By proclamation of August 18, 1892 (27 S. L., 1032), the President, under the authority of the above act, and because of discrimination against citizens of the United States in the use of the Welland Canal, enforced a toll of 20 cents per ton on all freight passing through the St. Marys Falls Canal in transit to any part of the Dominion of Canada.

Proclamation of President.

This was suspended by proclamation of February 21, 1893 (27 S. L., 1065), upon satisfactory assurances that equality with British subjects had been secured to citizens of the United States in regard to the use of the Welland Canal.

By 1886, June 19, ch. 421, § 17 (Supp. R. S., 496), the President may suspend commercial privileges to vessels of any country denying such privileges to vessels of the United States.

Reciprocal commercial privileges.

By 1887, March 3, ch. 339 (1 Supp. R. S., 555), when the rights of American fishing vessels or fishermen in the waters or ports of the British dominions of North America, are denied or abridged, or are unjustly vexed or harassed, the President may deny entrance to vessels, their masters and crews, of these dominions into the waters or ports of the United States and deny entry of the products of these dominions into the United States.

Rights of vessels or fishermen.

By 1890, May 24, ch. 292 (1 Supp. R. S., 742,) amended by 1893, March 3, ch. 211, par. 1, post, p. 127, certain privileges are granted to Canadian wrecking vessels, contingent upon reciprocal privileges.

Wrecking privileges.

S. L., VOL. 27, p. 1032.—A proclamation by the President of the United States of America.

August 18, 1892.

Whereas, by an act of Congress approved July 26, 1892, entitled "An act to enforce reciprocal commercial relations between the United States and Canada, and for other purposes," it is provided "That, with a view of securing reciprocal advantages for the citizens, ports, and vessels of the United States, on and after the first day of August, eighteen hundred and ninety-two, whenever and so often as the President shall be satisfied that the passage through any

Preamble. Ante, p. 458.

canal or lock connected with the navigation of the Saint Lawrence River, the Great Lakes, or the water ways connecting the same, of any vessels of the United States, or of cargoes or passengers in transit to any port of the United States, is prohibited or is made difficult or burdensome by the imposition of tolls or otherwise which, in view of the free passage through the St. Marys Falls Canal, now permitted to vessels of all nations, he shall deem to be reciprocally unjust and unreasonable, he shall have the power, and it shall be his duty, to suspend, by proclamation to that effect, for such time and to such extent (including absolute prohibition) as he shall deem just, the right of free passage through the Saint Marys Falls Canal, so far as it relates to vessels owned by the subjects of the government so discriminating against the citizens, ports, or vessels of the United States, or to any cargoes, portions of cargoes, or passengers in transit to the ports of the government making such discrimination, whether carried in vessels of the United States or of other nations.

"In such case and during such suspension tolls shall be levied, collected, and paid as follows, to wit: Upon freight of whatever kind or description, not to exceed two dollars per ton; upon passengers, not to exceed five dollars each, as shall be from time to time determined by the President: *Provided*, That no tolls shall be charged or collected upon freight or passengers carried to and landed at Ogdensburg, or any port west of Ogdensburg, and south of a line drawn from the northern boundary of the State of New York through the Saint Lawrence River, the Great Lakes, and their connecting channels to the northern boundary of the State of Minnesota.

"SEC. 2. All tolls so charged shall be collected under such regulations as shall be prescribed by the Secretary of the Treasury, who may require the master of each vessel to furnish a sworn statement of the amount and kind of cargo and the number of passengers carried and the destination of the same, and such proof of the actual delivery of such cargo or passengers at some port or place within the limits above named as he shall deem satisfactory; and until such proof is furnished such freight and passengers may be considered to have been landed at some port or place outside of those limits, and the amount of tolls which would have accrued if they had been so delivered shall constitute a lien, which may be enforced against the vessel in default wherever and whenever found in the waters of the United States," and

Whereas, the Government of the Dominion of Canada imposes a toll amounting to about 20 cents per ton on all freight passing through the Welland Canal in transit to a port of the United States, and also a further toll on all vessels of the United States and on all passengers in transit to a port of the United States, all of which tolls are without rebate. And

Whereas, the Government of the Dominion of Canada in accordance with an order in council of April 4, 1892, refunds 18 cents per ton, of the 20-cent toll at the Welland Canal, on wheat, Indian corn, pease, barley, rye, oats, flaxseed and buckwheat, upon condition that they are originally shipped for and carried to Montreal, or some port east of Montreal for export, and that, if transhipped at an intermediate point, such transshipment is made within the Dominion of Canada, but allows no such nor any other rebate on said products, when shipped to a port of the United States, or when carried to Montreal for export if transhipped within the United States. And

Whereas, the Government of the Dominion of Canada by said system of rebate and otherwise discriminates against the citizens of the United States in the use of said Welland Canal in violation of the provisions of Article 27 of the Treaty of Washington concluded May 8, 1871. And

Whereas, said Welland Canal is connected with the navigation of the Great Lakes, and I am satisfied that the passage through it of cargoes in transit to ports of the United States is made difficult and burdensome by said discriminating system of rebate and otherwise, and is reciprocally unjust and unreasonable,

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the power to that end conferred upon me by said act of Congress approved July 26, 1892, do hereby direct that from and after September 1, 1892, until further notice, a toll of 20 cents per ton be levied, collected, and paid on all freight of whatever kind or description passing through the St. Mary's Falls Canal in transit to any port of the Dominion of Canada, whether carried in vessels of the United States or of other nations; and to that extent I do hereby suspend from and after said date the right of free passage through said St. Mary's Falls Canal of any and all cargoes or portions of cargoes in transit to Canadian ports.

Toll imposed on freight passing through St. Mary's Falls Canal for Canadian ports.

In testimony whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this 18th day of August, in the year of our Lord one thousand eight hundred and ninety-  
[SEAL.] two, and of the Independence of the United States of America the one hundred and seventeenth.

BENJ HARRISON.

By the President:

JOHN W. FOSTER,  
*Secretary of State.*

S. L., VOL. 27, p. 1056.—A proclamation by the President of the United States of America. December 27, 1892.

Whereas pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Salvador the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

Preamble. S. L., vol. 26, p. 612. Ante, p. 416.

And whereas the Minister for Foreign Affairs for the Republic of Salvador has communicated to the Envoy Extraordinary and Minister Plenipotentiary of the United States to Salvador that the Congress of Salvador has by due legal enactment authorized the executive power to conclude a definitive commercial arrangement with the United States to supersede the existing provisional arrangement;

And whereas, in reciprocity for the admission into the United States of America free of all duty of the Articles enumerated in Section 3 of said Act, the Government of Salvador will admit free of all duty from and after December 31, 1892, into all the established ports of entry of Salvador the articles or merchandise named in the following schedule, provided that the same is the manufacture or product of the United States.

Commercial arrangement with Salvador.

PRODUCTS AND MANUFACTURES OF THE UNITED STATES TO BE ADMITTED INTO SALVADOR FREE OF CUSTOMS DUTIES, AND OF ALL CHARGES, WHETHER NATIONAL OR PROVINCIAL. Articles admitted into Salvador free of duty.

1. Cotton seed oil.
2. Live animals.
3. Tar, vegetable and mineral.



4. Wire, barbed, and staples for fences.
5. Apparatus for distilling liquors.
6. Plows, cultivators, hoes, axes, machetes, shovels and rakes.
7. Quicksilver.
8. Barrels, casks and tanks of iron for water.
9. Mineral ores.
10. Boats, lighters, tackle, anchors, chains, girtlines, sails and all other articles for vessels, to be used in the ports, lakes and rivers of the Republic.
11. Coal, mineral.
12. Roman cement and hydraulic lime.
13. Kettles for making salt.
14. Wooden staves, barrel heads and hoops.
15. Houses of wood and iron, complete and in part.
16. Beans, potatoes and onions.
17. Fruits, fresh.
18. Guano and other fertilizers, natural and artificial.
19. Guys for mining purposes.
20. Hay and straw for forage.
21. Furnaces and instruments for assaying metals.
22. Scientific instruments.
23. Lodestones.
24. Bricks, fire bricks, and crucibles for melting.
25. Hops.
26. Printed books, pamphlets and newspapers, bound or unbound, maps, photographs, printed music and paper for music.
27. Corn, rice, barley and rye.
28. Marble, dressed, for furniture, statues, fountains, gravestones and building purposes.
29. Machinery of all kinds, including sewing machines; and separate or extra parts of the same.
30. Materials of all kinds for the construction and operation of railroads.
31. Materials of all kinds for the construction and operation of telegraphic and telephonic lines.
32. Materials of all kinds for lighting by electricity and gas.
33. Materials of all kinds for the construction of wharves in ports, lakes or rivers.
34. Wood of all kinds for building, in trunks or pieces, beams, rafters, planks, boards, shingles and flooring.
35. Moulds for making sugar.
36. Models of machinery and buildings.
37. Printing materials, including presses, ink, and all other accessories.
38. Samples of merchandise the duties on which do not exceed \$1.00.
39. Gold and silver in bars, dust or coin.
40. Preparations of flour in biscuits, crackers not sweetened, macaroni, vermicelli, and tallarin.
41. Plates of iron for building purposes.
42. Kettles for making sugar.
43. Sulphate of quinine.
44. Tubes of iron and all other accessories for water supply.
45. Wagons, carts and carriages of all kinds, and separate parts for the same.

Usual packages  
or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

And whereas the Government of Salvador has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in

the foregoing schedule are the product or manufacture of the United States of America, shall impose no additional charges on the importer nor undue restrictions on the articles imported;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of the United States to Salvador has informed the Government of Salvador that its action in granting freedom of duties to the products and manufactures of the United States of America on their importation into Salvador is accepted as a due reciprocity for the action of Congress as set forth in Section 3 of said act;

Now, therefore, be it known that I, BENJAMIN HARRISON, President of the United States of America, have caused the above stated modifications of the tariff laws of Salvador to be made public for the information of the citizens of the United States of America.

Reciprocal modification of Salvador tariff laws.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this 27th day of December, in the year of our Lord one thousand eight hundred and ninety-two, and of the Independence of the United States the one hundred and seventeenth.

BENJ HARRISON

By the President

JOHN W. FOSTER,

*Secretary of State.*

S. L., Vol. 27, p. 1065.—*A proclamation by the President of the United States of America.* February 21, 1893.

Whereas, by my proclamation of August 18, 1892, and in pursuance of the authority conferred on me by an Act of Congress approved July 26, 1892, entitled "An Act to enforce the reciprocal commercial relations between the United States and Canada, and for other purposes," I directed "that from and after September 1, 1892, until further notice, a toll of twenty cents per ton be levied, collected, and paid on all freight of whatever kind or description passing through the St. Mary's Falls Canal in transit to any port of the Dominion of Canada, whether carried in vessels of the United States or of other nations;" and to that extent thereby suspended "from and after said date the right of free passage through said St. Mary's Falls Canal of any and all cargoes or portions of cargoes in transit to Canadian ports," and

Preamble.

Ante, p. 458, for act of July 26, 1892.

Whereas, the above order was issued in consequence of the imposition by the Government of the Dominion of Canada of a discriminating toll whereby unjust and unreasonable burdens were placed, in violation of article 27 of the Treaty of Washington, upon the carrying of passengers and cargoes through the Welland Canal in transit to ports of the United States, as is fully set forth in the said proclamation; and

Whereas, by an Order in Council dated February 13, 1893, the Governor General of the Dominion of Canada has directed that "for the season of 1893, the canal tolls for the passage of the following food products, wheat, Indian corn, peas, barley, rye, oats, flax seed and buckwheat, for passage eastward through the Welland Canal be 10 cents per ton; and for passage westward through the St. Lawrence Canals only 10 cents per ton; payment of the said toll of 10 cents per ton for passage through the Welland Canal to entitle these products to free passage through the St. Lawrence Canals;" and

Whereas, I have received satisfactory assurances that this order revokes during the season of 1893 the discriminating provisions above

referred to and secures to citizens of the United States equality with British subjects as regards the use of said canals:—

Suspension of toll  
on freight passing  
through St. Mary's  
Falls Canal for Ca-  
nadian ports.

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the said Act of Congress approved July 26, 1892, do hereby declare and proclaim that from and after the date hereof, and until further notice, the provisions of my said proclamation of August 18, 1892, are suspended, in so far as they direct that a toll of 20 cents per ton be levied, collected, and paid on all freight of whatever kind or description passing through the St. Mary's Falls Canal in transit to any port of the Dominion of Canada whether carried in vessels of the United States or of other nations.

In testimony whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this twenty-first day of February one thousand eight hundred and ninety-three and of the In-  
[SEAL.] dependence of the United States of America the one hundred and seventeenth.

BENJ HARRISON

By the President:

JOHN W. FOSTER,  
*Secretary of State.*

March 3, 1893.

S. L., VOL. 27, CHAP. 216.—*An act to continue the duties on certain manufactures of flax at the rate now provided by law.*

Tariff.  
Duties on certain  
manufactures of  
flax.  
S. L., vol. 26, p.  
593.  
Ante, p. 397.

Proviso.  
Rate continued  
until January 1,  
1895.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That paragraph numbered three hundred and seventy-one of an act entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, be, and the same is hereby, amended by striking out the words "ninety-four" and inserting "ninety-five," so that the proviso embraced in said paragraph shall read as follows: "*Provided, That until January first, eighteen hundred and ninety-five, such manufactures of flax containing more than one hundred threads to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided.*"

Approved, March 3, 1893.

March 3, 1893.

S. L., VOL. 27, CHAP. 221.—*An act establishing a standard gauge for sheet and plate iron and steel.*

Standard gauge  
for sheet and plate  
iron and steel, es-  
tablished.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That for the purpose of securing uniformity the following is established as the only standard gauge for sheet and plate iron and steel in the United States of America, namely:

Number of gauge.	Approximate thickness in fractions of an inch.	Approximate thickness in decimal parts of an inch.	Approximate thickness in millimeters.	Weight per square foot in ounces avoirdupois.	Weight per square foot in pounds avoirdupois.	Weight per square meter in kilograms.	Weight per square meter in kilograms.	Weight per square meter in pounds avoirdupois.
0000000	1-2	.5	12.7	320	20.00	9.072	97.65	215.28
0000000	15-32	.46875	11.90625	300	18.75	8.505	91.55	201.82
000000	7-16	.4375	11.1125	280	17.50	7.983	85.44	188.37
0000	13-32	.40625	10.81875	260	16.25	7.371	79.33	174.91
000	3-8	.375	9.525	240	15.	6.804	73.24	161.46
00	11-32	.34375	8.73125	220	13.75	6.237	67.13	148.00
0	5-16	.3125	7.9375	200	12.50	5.67	61.03	134.55
1	9-32	.28125	7.14375	180	11.25	5.103	54.93	121.09
2	17-64	.265625	6.746875	170	10.625	4.819	51.88	114.37
3	1-4	.25	6.35	160	10.	4.536	48.82	107.64
4	15-64	.239375	6.058125	150	9.875	4.252	46.77	100.91
5	7-32	.21875	5.55625	140	8.75	3.969	42.72	94.18
6	13-64	.208125	5.159375	130	8.125	3.685	39.67	87.45
7	3-16	.1875	4.7625	120	7.5	3.402	36.62	80.72
8	11-64	.171875	4.365625	110	6.875	3.118	33.57	74.00
9	5-32	.15625	3.96875	100	6.25	2.836	30.52	67.27
10	9-64	.140625	3.571875	90	5.625	2.552	27.46	60.55
11	1-8	.125	3.175	80	5.	2.268	24.41	53.82
12	7-64	.109375	2.778125	70	4.375	1.984	21.36	47.09
13	3-32	.09375	2.38125	60	3.75	1.701	18.31	40.36
14	5-64	.078125	1.984375	50	3.125	1.417	15.26	33.64
15	9-128	.0708125	1.7859375	45	2.8125	1.276	13.73	30.27
16	1-16	.0625	1.5875	40	2.5	1.134	12.21	26.91
17	9-160	.05625	1.42875	36	2.25	1.021	10.99	24.22
18	1-20	.05	1.27	32	2.	.9072	9.765	21.53
19	7-160	.04375	1.11125	28	1.75	.7938	8.544	18.84
20	3-80	.0375	.9525	24	1.50	.6804	7.324	16.15
21	11-80	.034375	.873125	22	1.375	.6237	6.713	14.80
22	1-32	.03125	.793750	20	1.25	.567	6.103	13.46
23	9-320	.028125	.714375	18	1.125	.5103	5.493	12.11
24	1-40	.025	.635	16	1.	.4536	4.882	10.76
25	7-320	.021875	.555625	14	.875	.3969	4.272	9.42
26	3-160	.01875	.47625	12	.75	.3402	3.662	8.07
27	11-640	.0171875	.435625	11	.6875	.3119	3.357	7.40
28	1-64	.015625	.396875	10	.625	.2835	3.052	6.73
29	9-640	.0140625	.3571875	9	.5625	.2551	2.746	6.05
30	1-80	.0125	.3175	8	.5	.2268	2.441	5.38
31	7-640	.0109375	.2778125	7	.4375	.1984	2.136	4.71
32	13-1280	.01015625	.25796875	6½	.40625	.1843	1.983	4.37
33	3-320	.009375	.238125	6	.375	.1701	1.831	4.04
34	11-1280	.00859375	.21828.125	5½	.34375	.1559	1.678	3.70
35	5-640	.0078125	.1984375	5	.3125	.1417	1.526	3.36
36	9-1280	.00708125	.17859375	4½	.28125	.1276	1.373	3.03
37	17-2560	.006640625	.168671875	4¼	.265625	.1205	1.297	2.87
38	1-160	.00625	.15875	4	.25	.1134	1.221	2.69

Number of gauge, thickness, and weight.

And on and after July first, eighteen hundred and ninety-three, the same and no other shall be used in determining duties and taxes levied by the United States of America on sheet and plate iron and steel. But this act shall not be construed to increase duties upon any articles which may be imported.

No other to be used in determining duties.

SEC. 2. That the Secretary of the Treasury is authorized and required to prepare suitable standards in accordance herewith.

No increased duties on imports.

SEC. 3. That in the practical use and application of the standard gauge hereby established a variation of two and one-half per cent, either way may be allowed.

Secretary of Treasury to prepare standards.

Variation allowed.

Approved, March 3, 1893.

S. L., Vol. 28, Chap. 349.—An act to reduce taxation, to provide revenue for the Government, and for other purposes.

August 27, 1894.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and ninety-four, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Tariff of 1894.  
R. S. § 2504, p. 460.  
S. L., vol. 26, p. 567.  
Duties on imports.

Schedule A.—  
Chemicals, oils,  
and paints.  
Acids.

SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.

ACIDS.—

1. Acetic or pyroligneous acid, twenty per centum ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per centum ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per centum ad valorem.
7. Alcoholic perfumary, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this Act, two dollars per gallon and fifty per centum ad valorem.
8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.
- 8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad valorem; sulphate of, twenty per centum ad valorem.
9. Blacking of all kinds, twenty per centum ad valorem. Bone char suitable for use in decolorizing sugars, twenty per centum ad valorem.
10. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.
- 10½. Camphor, refined, ten per centum ad valorem.
11. Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for in this Act, twenty per centum ad valorem.
12. Chloral hydrate, twenty-five per centum ad valorem.
13. Chloroform, twenty-five cents per pound.

Coal-tar prepara-  
tions.

COAL-TAR PREPARATIONS.—

14. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per centum ad valorem.
- 14½. Cobalt, oxide of, twenty-five cents per pound.
15. Collodion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.
16. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.
- 16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nut, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per centum ad valorem.
17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.
18. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.
19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad valorem.

20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.

22. Iodoform, one dollar per pound.

23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.

24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

OILS—

Oils.

26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.

27. Castor oil, thirty-five cents per gallon.

28. Cod-liver oil, twenty per centum ad valorem.

29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

30. Fusel oil, or amylic alcohol, ten per centum ad valorem.

31. Hemp-seed oil and rape-seed oil, ten cents per gallon.

32. Olive oil, fit for salad purposes, thirty-five cents per gallon.

33. Peppermint oil, twenty-five per centum ad valorem.

34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per centum ad valorem.

35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.

36. Opium, containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

PAINTS, COLORS, AND VARNISHES.—

Paints, colors, and varnishes.

37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.

38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per centum ad valorem.

40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty per centum ad valorem.

41. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.

43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit varnishes, for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.

45. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; vermilion red, not containing quicksilver but made of lead or containing lead, six cents per pound.
46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.
47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.
48. All other paints, colors, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, not specially provided for in this Act, twenty-five per centum ad valorem.

## Lead products.

## LEAD PRODUCTS.—

49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.
50. Nitrate of lead, one and one-half cents per pound.
51. Orange mineral, one and three-quarters cents per pound; red lead, one and one-half cents per pound.
52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.
53. Phosphorus, fifteen cents per pound.

## Potash.

## POTASH.—

54. Bichromate and chromate of, twenty-five per centum ad valorem.
55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.
56. Nitrate of, or saltpeter, refined, one-half of one cent per pound.
57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

Preparations.  
Post, p. 428.

## PREPARATIONS.—

58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per pound: *Provided*, That no such preparation shall pay less than twenty-five per centum ad valorem.
59. All medicinal preparations, not specially provided for in this Act, twenty-five per centum ad valorem.
- 59½. Paris green and London purple, twelve and one half per centum ad valorem.
60. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.
61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.
62. Santonine, and all salts thereof containing eighty per centum or over of santonine, one dollar per pound.

## Soap.

## SOAP.—

63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

SODA.—

Soda.

64. Bicarbonate of soda or supercarbonate of soda or saleratus, one-half cent per pound.
65. Hydrate of, or caustic soda, one-half of one cent per pound.
66. Bichromate and chromate of, twenty-five per centum ad valorem.
67. Sal soda, or soda crystals, one-eighth of one cent per pound; soda ash, one-fourth of one cent per pound.
68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.
69. Sponges, sea moss or Iceland moss, ten per centum ad valorem.
70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
71. Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.
72. Sumac, ground, ten per centum ad valorem.
73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.
75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

Schedule B.—  
Earths, earthen-  
ware, and glass-  
ware.  
Brick and tile.

BRICK AND TILE:

76. Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.
77. Magnesic fire-brick, one dollar per ton.
78. Tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.

CEMENT, LIME, AND PLASTER:

Cement, &c.

79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.
80. Lime, five cents per one hundred pounds, including weight of barrel or package.
81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.

CLAYS OR EARTHS:

82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.

EARTHENWARE AND CHINA:

Earthenware and  
china.

83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.
84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per centum ad valorem.



85. China, porcelain, parian, bisque, earthen, stone, and crockery was, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty-five per centum ad valorem.
86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.
87. Gas retorts, twenty per centum ad valorem.

Glass and glass-ware. GLASS AND GLASSWARE:

88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, forty per centum ad valorem: *Provided*, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

Proviso.  
Filled bottles.

91. Unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that, and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

Proviso.  
Packing window glass.

92. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

93. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent per square foot; all above that, one and one-half cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per

one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided, That all* of the above plate glass when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

Proviso.  
Ground, &c.,  
glass.

94. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one half cents per square foot; all above that, thirty-five cents per square foot.

95. Cast polished plate glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-three cents per square foot; all above that, thirty-eight cents per square foot.

96. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

Minimum.

97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.

99. Glass beads, loose, strung, or carded, ten per centum ad valorem.

100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.

101. Fusible enamel, and glass slides for magic lanterns, twenty-five per centum ad valorem.

102. All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

**MARBLE AND STONE, AND MANUFACTURES OF:**

Marble, &c.

103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.

104. Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness).

105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.

**STONE:**

Stone.

105½. Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this Act, seven cents per cubic foot.

106. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.

107. Grindstones, finished or unfinished, ten per centum ad valorem.

Slate.

SLATE:

108. Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.

109. Roofing slates, twenty per centum ad valorem.

Schedule C.—  
Metals and manu-  
factures of.  
Iron and steel.

#### SCHEDULE C.—METALS AND MANUFACTURES OF.

##### IRON AND STEEL.

Ore. 109½. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.

Pig iron, &c. 110. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

Round iron, &c. 111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

Bar iron, &c. 112. Bar iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourth of one inch in diameter, and square iron not less than three fourths of one inch square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

Structural iron. 113. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound.

Plate iron, &c. 114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

Forgings. 115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem.

Proviso.  
Minimum.

116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per centum ad valorem.

Hoop, &c.

117. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound.

Railway bars, &c.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

Sheet iron or steel.

Proviso.  
Plates.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

Galvanized sheets, &c.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

Polished sheets, &c.

Proviso.  
Cleaned, cold rolled, &c.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Tin plates.

Proviso.  
In effect October 1, 1894.  
Minimum rates.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one

Steel ingots, &c.

and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

Wire.

WIRE:

123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

Proviso.  
Small rods.

124. Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

Proviso.  
Manufactures.

General provisions.

## GENERAL PROVISIONS.

No rust allowance.

125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

Manufactures of iron and steel.

## MANUFACTURES OF IRON AND STEEL.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

Proviso.  
Axles fitted in wheels.

127. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, one and one-half cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad valorem.

131. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

133. Cast-iron pipe of every description, six-tenths of one cent per pound. Cast iron.

134. Cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

#### CUTLERY:

Cutlery.

138. Penknives, pocketknives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued at more than thirty cents per dozen.

Proviso.  
Parts of knives,  
&c.

139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears, forty-five per centum ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks', and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

#### FIREARMS:

Firearms.

142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per centum ad valorem.

144. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

Nails, &c.

NAILS, SPIKES, TACKS, AND NEEDLES:

145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

146. Horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.

147. Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.

148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.

149. Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.

150. Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

Engraved plates, &c. PLATES:

151. Steel plates engraved, stereotype plates, electrotypes plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

152. Railway fish plates or splice bars, made of iron or steel, twenty-five per centum ad valorem.

153. Rivets of iron or steel, twenty-five per centum ad valorem.

Saws.

SAWS:

154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.

155. Screws, commonly called wood screws, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.

155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.

Proviso.  
Wheels with axles  
fitted in.

156. Wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, clogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Miscellaneous  
metals.

MISCELLANEOUS METALS AND MANUFACTURES OF.

157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

158. Argentine, albata, or German silver, unmanufactured, fifteen per cent ad valorem.

159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing, or yellow metal, fit only for remanufacture, ten per centum ad valorem.

160. Bronze powder, metallics or flitters, bronze or Dutch metal, or aluminum, in leaf, forty per centum ad valorem.

**COPPER:**

Copper.

161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

**GOLD AND SILVER:**

Gold and silver.

162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.

163. Gold leaf, thirty per centum ad valorem.

164. Silver leaf, and silver powder, thirty per centum ad valorem.

**LEAD:**

Lead.

165. Lead ore and lead dross, three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

Proviso.  
In silver ore.

166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

Proviso.  
From countries  
imposing export  
duty.  
S. L., vol. 26, p.  
581.

167. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one-quarter cents per pound.

167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.

167¾. Mica, twenty per centum ad valorem.

168. Pens, metallic, except gold pens, eight cents per gross.

169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

170. Pins, metallic, including pins with solid or glass heads, hair pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per centum ad valorem.

170½. Quicksilver, seven cents per pound.

171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

**WATCHES:**

Watches.

172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.

**ZINC OR SPELTER:**

Zinc.

174. Zinc in blocks or pigs, one cent per pound.

175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.



176. Zinc, old and worn-out, fit only to be remanufactured, three-fourths of one cent per pound.

Manufactures not specified.

177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.

Schedule D.—Wood and manufactures of.

#### SCHEDULE D.—WOOD AND MANUFACTURES OF.

179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per centum ad valorem.

180½. Tooth-picks of vegetable substance, thirty-five per centum ad valorem.

181. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

Schedule E.—Sugar.

#### SCHEDULE E.—SUGAR.

Repeal of bounty. S. L., vol. 26, p. 583. See p. 386, this vol.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

Licenses forbidden.

Rate of duty.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in addition to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: *Provided*, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said Government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid:

Additional from countries paying bounties.

Provisos.

Relief from additional duty.

Hawaiian treaty not impaired. S. L., vol. 19, p. 625; vol. 25, p. 1399. See p. 308, this vol. See also p. 311, this vol.

Molasses.

*Provided further*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of

two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, thirty-five per centum ad valorem; glucose, or grape sugar, fifteen per centum ad valorem; saccharine, twenty-five per centum ad valorem.

Candy, &c.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

Schedule F.—  
Tobacco and manu-  
factures of.  
Wrappers.

184. Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

Fillers.

185. Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound: *Provided*, That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided further*, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: *Provided further*, That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, or package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: *And provided further*, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

Provisos.  
Definitions,  
"wrapper,"  
"Filler."

Growth of differ-  
ent countries, &c.

Bales, &c., classi-  
fied as wrappers.

Invoices.

Examination.

186. Tobacco, manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for in this Act, forty cents per pound.

187. Snuff and snuff flour, manufactured of tobacco, ground dry or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Cigars.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

Schedule G.—Ag-  
ricultural products  
and provisions.

ANIMALS, LIVE:

Live animals.

189. All live animals, not specially provided for in this Act, twenty per centum ad valorem.

- Breadstuffs.** **BREADSTUFFS AND FARINACEOUS SUBSTANCES:**
190. Buckwheat, corn or maize, cornmeal, oats, rye, rye flour, wheat, and wheat flour, twenty per centum ad valorem, and oatmeal, fifteen per centum ad valorem.
  191. Barley, and barley, pearled, patent, or hulled, thirty per centum ad valorem; barley malt, forty per centum ad valorem.
  192. Macaroni, vermicilli, and all similar preparations, twenty per centum ad valorem.
  193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent per pound; rice flour and rice meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
- Dairy products.** **DAIRY PRODUCTS:**
194. Butter, and substitutes therefor, four cents per pound.
  195. Cheese, four cents per pound.
  196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.
- Farm and field products.** **FARM AND FIELD PRODUCTS:**
197. Beans, twenty per centum ad valorem.
  198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.
  - 198½. Eggs, three cents per dozen.
  199. Hay, two dollars per ton.
  200. Honey, ten cents per gallon.
  201. Hops, eight cents per pound.
  202. Onions, twenty cents per bushel.
  203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
  204. Potatoes, fifteen cents per bushel of sixty pounds.
- Seeds.** **SEEDS:**
205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.
  206. Flaxseed or linseed, poppy seed, and other oil seeds not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.
  - 206½. Garden seeds, agricultural seeds, and other seeds, not specially provided for in this Act, ten per centum ad valorem.
  207. Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.
  - 207½. Straw, fifteen per centum ad valorem.
  - 207¾. Teazles, fifteen per centum ad valorem.
- Fish.** **FISH:**
208. Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.
  209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.

210. Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.
211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

**FRUITS AND NUTS:**

Fruits and nuts.

**Fruits—**

213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.
- 213½. Dates and pineapples, twenty per centum ad valorem.
214. Grapes, twenty per centum ad valorem.
215. Olives, green or prepared, twenty per centum ad valorem.
216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin-wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one half the rate imposed on similar boxes of entirely foreign growth and manufacture.
217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.
218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for in this Act, prepared or desiccated cocoanut or copra, and jellies of all kinds, thirty per centum ad valorem.
219. Fruits preserved in their own juices, twenty per centum ad valorem.
220. Orange peel and lemon peel, preserved or candied, thirty per centum ad valorem.

Proviso.  
Orange, & c.,  
shooks.

**Nuts—**

221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.
222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.
223. Peanuts or ground beans, twenty per centum ad valorem.
224. Cocoanuts in the shell, and other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

**MEAT PRODUCTS:**

Meat products.

- 224½. Fresh beef, mutton, and pork, twenty per centum ad valorem.
225. Extract of meat, fifteen per centum ad valorem.
- 225½. Lard, one cent per pound.
- 225¾. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per centum ad valorem.
226. Poultry, two cents per pound; dressed, three cents per pound.

**MISCELLANEOUS PRODUCTS:**

Miscellaneous  
products.

227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.
229. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem.

## MISCELLANEOUS PRODUCTS—Continued.

- 230. Cocoa butter or cocoa butterine, three and one-half cents per pound.
- 231. Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, one and one-half cents per pound.
- 232. Starch, including all preparations, from whatever substance produced, commonly used as starch, one and one-half cents per pound.
- 233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.
- 234. Mustard, ground, preserved, or prepared, in bottles or otherwise; twenty-five per centum ad valorem.
- 234½. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.
- 235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.
- 236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Schedule H.—  
Spirits, wines, and  
other beverages.  
Spirits.

## SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

## SPIRITS:

- 237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.
- 238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.
- 239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.
- 240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.
- 241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy

Proviso.  
Ascertaining  
proof.

Determining rate.

Imitations.

or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

WINES:

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

Wines.

Sparkling.

244. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

Still wines.

Proviso.  
Classification as  
spirits.

No breakage, &c.,  
allowance.

245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

Other beverages.

246. Malt extract, including all preparations bearing the name and commercially known as such, fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

248. Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be assessed on the bottles.

249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem.

Artificial mineral  
waters.

Schedule I.—Cotton manufactures.

# SCHEDULE I.—COTTON MANUFACTURES.

Thread and yarn.

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per number per pound: *Provided however*, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: *And provided further*, That on all yarns valued at more than forty cents per pound there shall be levied, collected, and paid a duty of forty-five per centum ad valorem.

Provisos.  
Maximum.

Finer yarns.

Spool thread.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

Cloth.

252. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

Proviso.  
Finer quality.

254. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and

fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

Proviso.  
Finer quality.

255. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

Proviso.  
Finer quality.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting



	the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, painted, or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard: <i>Provided</i> , That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.
Proviso. Finer quality.	
Definition.	257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.
Clothing.	258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.
Plushes, &c.	259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.
Chenille, &c.	260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; sleeve linings or other cloths, composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.
Stockings, &c.	261. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this Act, thirty per centum ad valorem. 262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, and knitted shirts or drawers, all of the above composed of cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.
Cords, &c.	263. Cords, braids, boot, shoe and corset lacings, tapes, gimps, galloons, webbing, goring, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

264. All manufactures of cotton, including cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material, thirty-five per centum ad valorem.

Other manufactures.

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

Schedule J.—Flax, hemp, and jute, and manufactures of.

265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

266. Hemp, hackled, known as "dressed line," one cent per pound.

267. Yarn, made of jute, thirty per centum ad valorem.

268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn, ten per centum ad valorem.

Post, p. 538.

269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

272. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

273. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above twenty-five cents per square yard, forty per centum ad valorem.

Oilcloth, &c.

273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem.

274. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

Yarns.

275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

Wearing apparel.

275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

Tapes, &c.

276. Laces, edgings, nettings and veilings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

Laces, &c.

277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

Other manufactures.

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

Schedule K.—Wool and manufactures of wool. Flocks, wastes, &c.

279. On flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool, fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per centum ad valorem.

280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valo-

Yarns.

rem; valued at more than forty cents per pound, forty per centum ad valorem.

Knit fabrics.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

Blankets, hats,  
flannels, &c.

282. On blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

Proviso.  
Higher grades.

Dress goods.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

Wearing apparel.

284. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

Cloaks, &c.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

Webbings, &c.

286. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

Carpets.

287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, forty per centum ad valorem.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

290. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per centum ad valorem.

292. Treble ingrain, three-ply, and all chain Venetian carpets, thirty-two and one-half per centum ad valorem.

293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

294. Druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain, thirty per centum ad valorem.

295. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.

296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

Mats, &c.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five.

In effect January 1, 1895.

#### SCHEDULE L.—SILKS AND SILK GOODS.

Schedule L.—  
Silks and silk  
goods.

298. Silk, partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, and spun silk in skein, cops, warps, or on beams, thirty per centum ad valorem.

Partly manufac-  
tured.

299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Velvets, &c.

300. Webbing, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or non elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

Webbings, &c.

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck ruffings and ruchings, nettings, and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

Laces, &c.

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per centum ad valorem.

Other manufac-  
tures.

#### SCHEDULE M.—PULP, PAPERS, AND BOOKS.

Schedule M.—  
Pulp, papers, and  
books.  
Pulp and paper.

##### PULP AND PAPER:

303. Mechanically-ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

304. Sheathing paper and roofing-felt, ten per centum ad valorem.

306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.
307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem; albumenized or sensitized paper, and writing paper and envelopes embossed, engraved, printed or ornamented, thirty per centum ad valorem.
308. Parchment papers, and surface-coated papers, and manufactures thereof, cardboards, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per centum ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

Prints.

Manufactures of paper. MANUFACTURES OF PAPER:

309. Paper envelopes, twenty per centum ad valorem.
310. Paper hangings and paper for screens or fireboards, writing paper, drawing paper, and all other paper not specially provided for in this act, twenty per centum ad valorem.
311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this Act, twenty-five per centum ad valorem.
312. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per centum ad valorem.
313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per centum ad valorem.

Books, &amp;c.

Schedule N.—  
Sundries.

SCHEDULE N.—SUNDRIES.

Hair pencils, &amp;c.

314. Hair pencils, brushes and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem; bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

**BUTTONS AND BUTTON FORMS:**

Buttons.

315. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.
316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.
317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.
318. Shoe buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this Act, twenty-five per centum ad valorem.
- 318½. Coal, bituminous and shale, forty cents per ton; coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.
- 318¾. Coke, fifteen per centum ad valorem.
319. Corks, wholly or partially manufactured, ten cents per pound.
320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.
321. Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.
322. Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

Dolls, &c.

In effect January 1, 1895.

**EXPLOSIVE SUBSTANCES:**

Explosive substances.

323. Fire-crackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.
324. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.
325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.
326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.
- 326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.
327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.
328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per centum ad valorem.
329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.
330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.
331. Gun wads of all descriptions, ten per centum ad valorem.

332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

333. Haircloth known as "crinoline cloth," six cents per square yard.

334. Haircloth known as "hair seating," twenty cents per square yard.

335. Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

Jewelry and precious stones.

#### JEWELRY AND PRECIOUS STONES:

336. Jewelry: All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.

337. Pearls, including pearls strung but not set, ten per centum ad valorem.

338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this Act, including pearls set thirty per centum ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

Leather, and manufactures of.

#### LEATHER, AND MANUFACTURES OF:

339. Sole leather, ten per centum ad valorem.

340. Bend or belting leather, and leather not specially provided for in this Act, ten per centum ad valorem.

341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per centum ad valorem.

Gloves.

343. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

Glaze finish.

344. Ladies' or children's "glaze" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen inches and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glaze" finish, Schmaschen (sheep), three dollars per dozen pairs.

345. Ladies' or children's "glaze" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glaze" finish, lamb or sheep, four dollars per dozen pairs.

346. Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

Sheep, exterior grain surface removed.

348. Ladies or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

Kid, &c., exterior grain surface removed.

349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

Lined.

350. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

Trunks.

# MISCELLANEOUS MANUFACTURES:

351. Manufactures of amber, asbestos, bladders, coral, cork, catgut or whipgut or wormgut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

Miscellaneous manufactures.

352. Manufactures of bone, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood to mean these substances in their natural form and structure and not the separated fiber thereof.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier-mache, plaster of Paris, indurated fiber wares, and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per centum ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatine, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimmings or ornaments, thirty-five per centum ad valorem.

355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.

356. Matting and mats made of cocoa fiber or rattan, twenty per centum ad valorem.



357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.

358. Pencil leads not in wood, ten per centum ad valorem.

358½. Photographic dry plates or films, twenty-five per centum ad valorem.

Smokers' articles.

359. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.

360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

STICKS FOR:

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.

362. Waste, not specially provided for in this Act, ten per centum ad valorem.

#### FREE LIST.

Articles exempt  
from duty.

SEC. 2. On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:

363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.

364. Aconite.

365. Acorns, raw, dried or undried, but unground.

366. Agates, unmanufactured.

367. Albumen.

368. Alizarin, and alizarin colors or dyes, natural or artificial.

369. Amber, and amberoid unmanufactured, or crude gum.

370. Ambergris.

(<sup>a</sup>)

372. Aniline salts.

Animals.

Proviso.  
Registry required.

373. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Animals straying.

Cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

Animals for ex-  
hibition, &c.

374. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles

Bond.

<sup>a</sup> NOTE.—Item 371 is omitted in the original act, and Supplement to the Revised Statutes.

actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

Immigrants' teams.

Wild animals.

375. Annatto, roucou, rocoa, or orleans, and all extracts of.

376. Antimony ore, crude sulphite of, and antimony, as regulus or metal.

377. Apatite.

380. Argal, or argol, or crude tartar.

381. Arrow root, raw or unmanufactured.

382. Arsenic and sulphide of, or orpiment.

383. Arseniate of aniline.

384. Art educational stops, composed of glass and metal, and valued at not more than six cents per gross.

385. Articles imported by the United States.

386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

Articles returned from abroad.

387. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

Proof of identity, &c.

Provisos.

Payment of duties.

Manufactured tobacco.

388. Asbestos, unmanufactured.

389. Ashes, wood and lye of, and beet-root ashes.

390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated.

391. Asafetida.

392½. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.

Cotton bagging.

393. Balm of Gilead.

394. Barks, cinchona or other, from which quinine may be extracted.

395. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth.

396. Bauxite, or beauxite.

397. Beeswax.

398. Bells, broken, and bell metal broken and fit only to be remanufactured.
- Binding twine. 399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound.
400. Bird skins, prepared for preservation, but not further advanced in manufacture.
401. Birds and land and water fowls.
402. Bismuth.
403. Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.
404. Blood, dried.
405. Blue vitriol, or sulphate of copper.
406. Bologna sausages.
407. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.
408. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.
- Books, &c. 410. Books, engravings, photographs, bound, or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign Governments.
411. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
412. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.
414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
416. Brazil paste.
417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.
418. Brazilian pebble, unwrought or unmanufactured.
419. Breccia, in blocks or slabs.
420. Bristles, crude, not sorted. bunched, or prepared.
421. Bromine.
422. Broom corn.
423. Bullion, gold or silver.
424. Burgundy pitch.
- 424½. Burlaps, and bags for grain made of burlaps.

425. Cabbages.
426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.
427. Cadmium.
428. Calamine.
429. Camphor, crude.
430. Castor or castoreum.
431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.
432. Cerium.
433. Chalk, unmanufactured.
434. Charcoal.
435. Chicory root, raw, dried, or undried, but unground.
436. Cider.
437. Civet, crude.
438. Chromate of iron or chromic ore.
439. Clay—Common blue clay in casks suitable for the manufacture of crucibles.
441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.
443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act.
444. Cobalt and cobalt ore.
445. Coccus indicus.
446. Cochineal.
447. Cocoa, or cacao, crude, leaves, and shells of.
448. Coffee.
449. Coins, gold, silver, and copper.
450. Coir, and coir yarn.
451. Copper imported in the form of ores.
452. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.
453. Copper, regulus of, and black or coarse copper, and copper cement.
454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this Act.
455. Copperas, or sulphate of iron.
456. Coral, marine, uncut, and unmanufactured.
457. Cork wood or cork bark, unmanufactured.
458. Cotton, and cotton waste or flocks.
459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles, for baling cotton. Cotton ties.
460. Cryolite, or kryolith.
461. Cudbear.
462. Curling stones, or quoits, and curling-stone handles.
463. Curry, and curry powder.
464. Cutch.
465. Cuttlefish bone.
466. Dandelion roots, raw, dried, or undried, but unground.
467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches or clocks. Diamonds.
468. Divi-divi.
469. Dragon's blood.
470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects,

grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.

Proviso.  
Game birds' eggs  
excluded.

471. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections.

472. Emery ore.

473. Ergot.

474. Common palm leaf fans, and palm leaf unmanufactured.

475. Farina.

476. Fashion plates, engraved on steel or copper or on wood, colored or plain.

477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this Act.

478. Feldspar.

479. Felt, adhesive, for sheathing vessels.

480. Fibrin, in all forms.

Fish.

481. Fish, frozen or packed in ice fresh.

482. Fish for bait.

483. Fish skins.

484. Flint, flints, and ground flint stones.

485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.

486. Fossils.

487. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

Fruits and nuts. FRUITS AND NUTS:

489. Fruits, green, ripe, or dried not specially provided for in this Act.

490. Tamarinds.

491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.

492. Furs, undressed; dressed fur pieces suitable only for use in the manufacture of hatter's fur.

493. Fur skins of all kinds not dressed in any manner.

494. Gambier.

495. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.

Proviso.  
Glass disks.

496. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

GRASSES AND FIBERS:

497. Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, flax straw, flax not hackled, tow of flax or hemp, hemp not hackled, hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.

498. Gold-beaters' molds and gold-beaters' skins.

499. Grease and oils, including cod oil, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this Act.

500. Guano, manures, and all substances expressly used for manure.

501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.

503. Gutta-percha, crude.

504. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

505. Hides and skins, raw or uncured, whether dry, salted, or pickled. Hides and skins.

506. Hide cuttings, raw, with or without hair, and all other glue stock.

507. Hide rope.

508. Hones and whetstones.

509. Hoofs, unmanufactured.

510. Hop roots for cultivation.

511. Horns, and parts of, unmanufactured, including horn strips and tips.

512. Ice.

513. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.

514. Indigo, and extracts or pastes of, and carmines.

515. Iodine, crude, and resublimed.

516. Ipecac.

517. Iridium.

519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.

520. Jalap.

521. Jet, unmanufactured.

522. Joss stick, or Joss light.

523. Junk, old.

524. Kelp.

525. Kieserite.

526. Kyanite, or cyanite, and kainite.

527. Lac-dye, crude, seed, button, stick, and shell.

528. Lac spirits.

529. Lactarine.

531. Lava, unmanufactured.

532. Leeches.

533. Lemon juice, lime juice, and sour-orange juice.

534. Licorice root, unground.

535. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.

536. Lime, citrate of.

537. Lime, chloride of, or bleaching powder.

538. Lithographic stones not engraved.

539. Litmus, prepared or not prepared.

540. Loadstones.

541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

542. Magnesia, sulphate of, or Epsom salts.

543. Magnesite, or native mineral carbonate of magnesia.

544. Magnesium.

545. Magnets.

546. Manganese, oxide and ore of.

547. Manna.

548. Manuscripts.

549. Marrow, crude.

550. Marsh mallows.

551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.

553. Meerschaum, crude or unmanufactured.

554. Milk, fresh.

Mineral waters.

555. Mineral waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; lemonade, soda-water, and all similar waters.

556. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.

557. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

Molasses.

557½. Molasses testing not above forty degrees polariscope test, and containing twenty per centum or less of moisture.

558. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

559. Musk, crude, in natural pods.

560. Myrobolan.

561. Needles, hand-sewing and darning.

562. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

564. Nux vomica.

565. Oakum.

566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry.

567. Oil cake.

Oils.

568. OILS: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, organum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem.

Proviso.  
Petroleum from  
country imposing  
duty.

569. Opium, crude or unmanufactured, and not adulterated, containing nine percentum and over of morphia.

570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

571. Orchil, or orchil liquid.

573. Ores, of gold, silver, and nickel, and nickel matte.

574. Osmium.

Paintings, &c.

575. Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as

Definitions.

herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process.

576. Palladium.

577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

578. Paraffine.

579. Parchment and vellum.

580. Pearl, mother of, not sawed or cut, or otherwise manufactured.

581. Pease, green, in bulk or in barrels, sacks, or similar packages.

582. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe; *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians.

Peltries, &c., of Indians.

Proviso. Applicable only to usual bales, &c.

583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

584. Pewter and britannia metal, old, and fit only to be re-manufactured.

585. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

586. Phosphates, crude or native.

587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.

588. Plaster of Paris and sulphate of lime, unground.

589. Platina, in ingots, bars, sheets, and wire.

590. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.

591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins: *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act.

Agricultural implements.

Proviso. Imports from countries imposing duties.

592. Plumbago.

593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.

594. Polishing-stones and burnishing-stones.

595. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.

Potash.

596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or

Professional books, &c.

Theatrical effects.



- managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.
597. Pulu.
598. Pumice.
- (<sup>a</sup>)
600. Quills, prepared or unprepared, but not made up into complete articles.
601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
602. Rags, not otherwise specially provided for in this Act.
603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
604. Rennets, raw or prepared.
605. Saffron and safflower, and extract of, and saffron cake.
606. Sago, crude, and sago flour.
607. Salacine.
608. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings shall pay the same rate of duty as if imported separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid, and collected upon such salt the rate of duty existing prior to the passage of this Act.
609. Sauerkraut.
610. Sausage skins.
611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seed; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.
612. Selep, or saloup.
613. Shells of all kinds, not cut, ground, or otherwise manufactured.
614. Shotgun barrels, forged, rough bored.
615. Shrimps and other shellfish, canned or otherwise.
616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.
617. Silk cocoons and silk waste.
618. Silk worm's eggs.
619. Skeletons and other preparations of anatomy.
620. Snails.

Proviso.  
Imports from  
countries imposing  
duty.  
Vol. 26, p. 588.  
See p. 391, this vol.

<sup>a</sup> NOTE.—This omission occurs in the original act as printed, and also in the Supplement to the Revised Statutes.

- 621. Soda, nitrate of, or cubic nitrate, and chlorate of.
- 622. Sulphate of soda, or salt cake, or niter cake.
- 623. Sodium.
- 624. Sparterre, suitable for making or ornamenting hats.
- 625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

SPICES:

Spices.

- 626. Cassia, cassia vera, and cassia buds, unground.
- 627. Cinnamon, and chips of, unground.
- 628. Cloves and clove stems, unground.
- 629. Ginger-root, unground and not preserved or candied.
- 630. Mace.
- 631. Nutmegs.
- 632. Pepper, black or white, unground.
- 633. Pimento, unground.
- (<sup>a</sup>)
- 635. Spunk.
- 636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
- 636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.
- 638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured; pumice stone, rotten stone, and sand, crude or manufactured.
- 639. Storax or styrax.
- 640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
- 642. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.
- 643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.
- 644. Sweepings of silver and gold.
- 645. Tallow and wool grease, including that known commercially as degreas or brown wool grease.
- 646. Tapioca, cassava or cassady.
- 647. Tar and pitch of wood, and pitch of coal tar.
- 648. Tea and tea plants.
- (<sup>a</sup>)
- 650. Teeth, natural, or unmanufactured.
- 651. Terra alba.
- 652. Terra japonica.
- 653. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.
- 654. Tinsel wire, lame, or lahn.
- 655. Tobacco stems.
- 656. Tonquin, tonqua, or tonka beans.
- 657. Tripoli.
- 658. Turmeric.
- 659. Turpentine, Venice.
- 660. Turpentine, spirits of.
- 661. Turtles.
- 662. Types, old, and fit only to be remanufactured.

Sulphuric acid.  
 Proviso.  
 From countries  
 imposing import  
 duty.  
 Vol. 26, p. 567.  
 See p. 414, this vol.

<sup>a</sup> NOTE.—This omission occurs in the original act as printed, and also in the Supplement to the Revised Statutes.

- 663. Uranium, oxide and salts of.
- 664. Vaccine virus.
- 665. Valonia.
- 666. Verdigris, or subacetate of copper.
- 667. Wafers, unmedicated, and not edible.
- 668. Wax, vegetable or mineral.
- Wearing apparel. 669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale.
- (<sup>a</sup>)
- 671. Whalebone, unmanufactured.
- Wood. Wood:
  - 672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.
  - 673. Firewood, handle bolts, heading bolts, stave bolts, and shingle bolts, hop poles, fence posts, railroad ties, ship timber, and ship planking, not specially provided for in this Act.
  - 674. Timber, hewn and sawed, and timber used for spars and in building wharves.
  - 675. Timber, squared or sided.
  - 676. Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, planks, deals and other lumber of cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods.
  - 677. Pine clapboards.
  - 678. Spruce clapboards.
  - 679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.
  - 680. Laths.
  - 681. Pickets and palings.
  - 682. Shingles.
  - 683. Staves of wood of all kinds, wood unmanufactured: *Provided*, That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this Act.
  - 684. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.
- Wool. 685. All wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn

Proviso.  
From countries  
imposing duties.

<sup>a</sup> NOTE.—This omission exists in the original act as printed, and also in the Supplement to the Revised Statutes.

waste, card waste, bur waste, slubbing waste, roving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for.

686. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Works of art.

687. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefore shall be made.

Exhibitions.

Bonds.

Proviso.  
Extending time.

688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

Permanent exhi-  
bitions.

Bonds.

Proviso.  
Commercial asso-  
ciations, &c.

689. Yams.

690. Zaffer.

SEC. 3. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

Duty of raw ar-  
ticles, &c., not  
specified.  
R. S., § 2516, p.  
491.  
Manufactures.

SEC. 4. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumer-

Nonenumerated to  
pay duty on similar  
articles.  
R. S., § 2499, p.  
458.

Resembling two,  
&c., articles to pay  
highest rate.

Of two or more materials.

"Component material of chief value."

Country of origin and quantity to be marked.

Corrections.

Articles simulating domestic trade-marks, &c., not admitted.

Record of trade-marks.

Admission of materials for building ships for foreign trade.  
R. S., § 2513, p. 491, amended.

Proviso.  
Foreign vessels not allowed coastwise trade.

Admission free of articles to repair ships in foreign trade.  
R. S., § 2514, p. 491, amended.

ated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

SEC. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 7. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 8. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Bonded manufacturing warehouses.

Provisos.

Bond.

Spirits not permitted.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Exemption from tax on exportations.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Transfer of materials to warehouse.

Machinery, &c., excluded.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

Supervision of articles withdrawn.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Accounts and returns.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Statement of manufacture, &c.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

Transfer for exportation.

Regulations.  
R. S., § 3433, p.  
676.

Importing obscene  
books, lottery  
tickets, &c., pro-  
hibited.

S. L., vol. 26, p.  
614. See p. 419,  
sec. 11, this vol.

Detention of pro-  
hibited goods.

Proviso.  
Drugs in bulk.

Penalty to officer,  
&c., aiding viola-  
tions.

Proceedings for  
seizure, &c.

Machinery for re-  
pair admitted with-  
out paying duty.  
R. S., § 2511, p.  
490.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 12. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 13. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 14. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Discriminating duty on goods in foreign vessels.

R. S., § 2502, p. 459; 30 June, 1864, ch. 171, § 17, vol. 13, p. 215. See p. 245, this vol.

Treaty, &c., exceptions.

SEC. 15. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Importations only in American ships or of country of origin.

R. S., § 2497, p. 458; 1 March, 1817, ch. 31, §§ 1, 2, vol. 3, p. 351.

Penalty.

SEC. 16. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Exceptions.  
R. S., § 2498, p. 458.

SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Importing neat cattle and hides prohibited.

Proviso.

Admission in absence of disease, &c.  
R. S., § 2493, p. 457, amended.  
S. L., vol. 14, p. 4.

Regulations.

SEC. 18. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Penalty.  
R. S., § 2495, p. 458.

SEC. 19. That upon the reimportation of articles once imported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

Reimported articles allowed drawbacks, &c.

R. S., § 2500, p. 459.

SEC. 20. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to

Free entry from abandoned sunken vessels after two years.

R. S., § 2507, p. 490, amended.  
Ante, p. 139.



bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

Smelting works  
may be made bond-  
ed warehouses.  
Stat. L., vol. 26,  
p. 617. See p. 421,  
this vol., sec. 24.  
Proviso.  
Bonds.  
Entry of ores,  
&c., in bond.

SEC. 21. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Quantity of refin-  
ed metal to be  
daily set aside for  
export, &c.

Supervision.

Drawbacks.

Provisos.  
Articles partly of  
domestic material.

Existing law.

Identifying im-  
ported articles.

SEC. 22. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity of measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

SEC. 23. That the collector or chief officer of the customs at any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations.

Custom-house brokers.

Licenses required.

SEC. 24. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

Manufactures by convict labor forbidden entry.

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

Value of foreign coins.

Quarterly circular.

Invoices to be estimated from circular.

Provisos. Reliquidation of excess.

SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended so as to read:

Cigars.

"SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in a public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom-house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."

Entry. R. S., § 2804, p. 542, amended.

Serial number, instead of date, on stamp.

(a) SEC. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen

Income tax. Two per cent on yearly gains, &c., above \$4,000, from 1895 to 1900.

NOTE.—(a) Sections 27 to 37 of this act, providing for a tax on incomes, were by decisions rendered by the Supreme Court April 8 and May 20, 1895, held to be unconstitutional and void, as levying a direct tax, not apportioned among the several States, as required by the Constitution, article 1, section 2, clause 3, and section 9, clause 4 (157 U. S., 429).

A previous income tax was provided for by 1861, Aug. 5, ch. 45, sections 49 to 51 (12 Stat. L., 309), which was amended, continued in force, or superseded by 1862, July 1, sections 89-114 (12 Stat. L., 473); by 1864, June 30, ch. 173, sections 116-150 (13 Stat. L., 281); by 1865, March 3, ch. 78, sec. 1 (13 Stat. L., 379); by 1866, July 13, ch. 184, sec. 9 (14 Stat. L., 137); by 1867, March 2, ch. 169, sec. 13 (14 Stat. L., 480); by 1870, July 14, ch. 255, sections 6-17 (16 Stat. L., 257); and expired in 1871.

hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed, by the Commissioner of Internal Revenue and collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

Estimating income.

Real estate sales.  
Interest from loans, &c.

Sales.

Gifts, &c.

Official Federal salaries excepted.

Deductions.

Provisos.  
Payments for improvements excepted.

Only one deduction for a family, &c.

SEC. 28. That in estimating the gains, profits, and income of any person there shall be included all income derived from interest upon notes, bonds, and other securities, except such bonds of the United States the principal and interest of which are by the law of their issuance exempt from all Federal taxation; profits realized within the year from sales of real estate purchased within two years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds, mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has become due from said person or which has been paid by him during the year; the amount of all premium on bonds, notes, or coupons; the amount of sales of live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not including any part thereof consumed directly by the family; money and the value of all personal property acquired by gift or inheritance; all other gains, profits, and income derived from any source whatever except that portion of the salary, compensation, or pay received for services in the civil, military, naval, or other service of the United States, including Senators, Representatives, and Delegates in Congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to withhold, and does withhold the tax and pays the same to the officer authorized to receive it. In computing incomes the necessary expenses actually incurred in carrying on any business, occupation, or profession shall be deducted and also all interest due or paid within the year by such person or existing indebtedness. And all national, State, county, school, and municipal taxes, not including those assessed against local benefits, paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant, or mortgagor; also losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased within two years previous to the year for which income is estimated: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided further*, That only one deduction of four thousand dollars shall be made from the aggregate income of all the

members of any family, composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall be allowed to make a deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interests, the aggregate deduction in their favor shall not exceed four thousand dollars: *And provided further*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of four thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over four thousand dollars: *Provided also*, That in computing the income of any person, corporation, company, or association there shall not be included the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of two per centum has been paid upon its net profits by said corporation, company, or association as required by this Act.

Salaries to be included with other gains.

Tax-paid dividends excepted.

SEC. 29. That it shall be the duty of all persons of lawful age having an income of more than three thousand five hundred dollars for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount of income, gains, and profits of any minor or person for whom they act, but persons having less than three thousand five hundred dollars income are not required to make such report; and the collector or deputy collector, shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated; and in case any such person having a taxable income shall neglect or refuse to make and render such list and return, or shall render a willfully false or fraudulent list or return, it shall be the duty of the collector or deputy collector, to make such list, according to the best information he can obtain, by the examination of such person, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add one hundred per centum as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return: *Provided*, That any person, or corporation in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his or her, or its ward or beneficiary, was

Returns by persons receiving more than \$3,500 a year.

Trustees, &c.

Verification.

Return by collector, &c.

Penalty for refusal.

Penalty for fraudulent returns.

Proviso. Declarations for exemptions before collector, &c.

not possessed of an income of four thousand dollars, liable to be assessed according to the provisions of this Act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her, or its income, gains, or profits, and upon all the income, gains, or profits for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person or corporation, company, or association shall have been increased by the collector or deputy collector, such person or corporation, company, or association may be permitted to prove the amount of income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector. Any person or company, corporation, or association feeling aggrieved by the decision of the deputy collector, in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the decision of the collector such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts having served notice to that effect upon the Commissioner of Internal Revenue, as herein prescribed.

Such notice shall state the time and place at which, and the officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give: *Provided*, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed.

The notice shall be delivered or mailed to the Commissioner of Internal Revenue a sufficient number of days previous to the day fixed for taking the testimony, to allow him, after its receipt, at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be taken, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness.

Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue, in which case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit:

*Provided further*, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue so as to give the person charged an opportunity to be heard.

SEC. 30. The taxes on incomes herein imposed shall be due and payable on or before the first day of July in each year; and to any sum or sums annually due and unpaid after the first day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

Increases by collectors.

Appeal from deputy collectors.

Appeal from collector.

Notice on appeal to Commissioner.

Provisos.  
Rebuttal.

Delivery of notice.

Depositions, &c.

Notice before assessing penalty.

Income tax payable July 1.  
Penalty for default.

SEC. 31. Any nonresident may receive the benefit of the exemptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section twenty-nine of this Act as if a resident. In computing income he shall include all income from every source, but unless he be a citizen of the United States he shall only pay on that part of the income which is derived from any source in the United States. In case such nonresident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and all property belonging to such nonresident shall be liable to distraint for tax: *Provided*, That nonresident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against nonresident persons.

Exemptions by nonresidents.

Assessment by collector.

Proviso. Nonresident corporations.

SEC. 32. That there shall be assessed, levied, and collected, except as herein otherwise provided, a tax of two per centum annually on the net profits or income above actual operating and business expenses, including expenses for materials purchased for manufacture or bought for resale, losses, and interest on bonded and other indebtedness of all banks, banking institutions, trust companies, saving institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal navigation, slack water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created and organized, but not including partnerships.

Tax on net profits of corporations.

That said tax shall be paid on or before the first day of July in each year; and if the president or other chief officer of any corporation, company, or association, or in the case of any foreign corporation, company, or association, the resident manager or agent shall neglect or refuse to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement as hereinafter required, the corporation, company, or association making default shall forfeit as a penalty the sum of one thousand dollars and two per centum on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

Payable July 1.  
Penalty for failing to file sworn statement.

The net profits or income of all corporations, companies, or associations shall include the amounts paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies, or associations.

Amounts included in profits.

That nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the

Corporations excepted; States, &c.

Charitable societies, &c.

Building associa-  
tions.

Mutual s a v i n g s  
banks.

stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount, in any one year, of more than one thousand dollars from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding ten thousand dollars; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding ten per centum of its aggregate deposits; nor to such savings banks, savings institutions, or societies composed of members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which shall keep its accounts of its business conducted on such mutual plan separate and apart from its other accounts.

Mutual insurance  
companies.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its policy holders or members, and having no capital stock and no stock or shareholders, and holding all its property in trust and in reserve for its policy holders or members; nor to that part of the business of any insurance company having a capital stock and stock and shareholders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part of its business in trust and reserve for the benefit of its policy holders and members insured on said mutual plan.

Taxes included in  
corporation ex-  
penses.

That all State, county, municipal, and town taxes paid by corporations, companies, or associations, shall be included in the operating and business expenses of such corporations, companies, or associations.

Tax on Govern-  
ment salaries.

SEC. 33. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of four thousand dollars per annum, a tax of two per centum on the excess above the said four thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of two per centum; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceeding four thousand dollars per annum shall report the same to the collector or deputy collector of

Deduction by dis-  
bursing officers.

Accounts.

Salaries paid by  
corporations.

his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of two per centum on the excess of his salary over four thousand dollars: *Provided*, That salaries due to State, county, or municipal officers shall be exempt from the income tax herein levied.

Proviso.  
Exemption.

SEC. 34. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

R. S., § 3167, p. 606, amended.

SEC. 3167. That it shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

Divulging information received by revenue officers unlawful.

Publishing income returns unlawful.

Penalty.

Dismissal.

"SEC. 3172. That every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

Inquiries by deputies.  
R. S., § 3172, p. 608, amended.

"SEC. 3173. That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, con-

Annual tax returns.  
R. S., § 3173, p. 609, amended.

Income tax.

Provisos.  
List made by revenue officer.



Notice when no  
return is made.

Preparation of  
return in case of  
failure, &c.

Summons, &c.

Return by revenue  
officer on refusal,  
&c., of person.  
R. S., § 3176, p.  
610, amended.

Addition for  
fraudulent list.

Addition for  
refusal or neglect.

Sickness or ab-  
sence.

Collection of ad-  
ditional tax.

presented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

"SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held *prima facie* good and sufficient for all legal purposes."

SEC. 35. That every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year eighteen hundred and ninety-five, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

Annual return from corporations, &c., doing business for profit.

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

Contents.

Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of four thousand dollars or less to each person employed.

Sixth. The amount paid in salaries of more than four thousand dollars to each person employed and the name and address of each of such persons and the amount paid to each.

SEC. 36. That it shall be the duty of every corporation, company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association is assessable shall believe that a true and correct return of the income of such corporation, company, or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the Commissioner of Internal Revenue, and if said Commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief he shall issue a request in writing to such corporation, company, or association to permit an inspection of the books of such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make from such information as he can obtain an estimate of the amount of such income and then add fifty per centum thereto, which said assessment so made shall then be the lawful assessment of such income.

Books to be kept by corporations, &c.

Inspection.

Estimate on refusal to exhibit books.

SEC. 37. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this Act, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledge the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

Receipts for payment of other than stamp taxes.

Acceptance of receipt by creditor.

Playing cards.  
Stamp tax of 2  
cents a pack.

SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

Canceling stamps.

SEC. 39. That in all cases where an adhesive stamp is used for denoting the tax imposed by this Act upon playing cards, except as herein-after provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used. And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this Act without so effectually canceling and obliterating such stamp shall forfeit the sum of fifty dollars. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this section as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of playing cards.

Penalty for fraudulent stamps.

Method of canceling.

Manufacturers to register.

SEC. 40. That every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on, and a failure to register as herein provided and required shall subject such person to a penalty of fifty dollars.

Preparing and furnishing stamps.

SEC. 41. That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards, and to persons who are required by law to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect. Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and to other persons above described.

Punishment for forging, counterfeiting, &c.

SEC. 42. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument which shall have been provided or may hereafter be provided, made, or used in pursuance of the provisions of this Act or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled the impression or any part of the impression of any such stamp, die, plate, or other instrument, as aforesaid, upon any paper, or shall stamp or mark or cause or procure to be stamped or marked any paper with any such forged or counterfeited stamp, die, plate, or other instrument or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed or any part thereof; or if any person shall utter, or sell, or expose to sale any paper, article, or thing having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if

Sales, &c.

any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of the Act, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other paper or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or willfully sell or buy such washed or restored stamps or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps and the articles upon which they are placed and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the canceling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing charged with taxes imposed by law, in violation of the provisions of this section.

Reissue, &c.

Washing, &c., canceled stamps.

Having washed, &c., stamps in possession.

Penalty.

SEC. 43. That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: *Provided*, That playing cards may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Penalty for making, &c., unstamped cards.

Provides. Export regulations.

SEC. 44. That every manufacturer or maker of playing cards who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall, for every such article, respectively, in respect of which any such offense is committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

Removing stamps by maker.

Penalty.

Selling without stamps.

SEC. 45. That every maker or manufacturer of playing cards who, to evade the tax or duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any playing cards before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who, to evade as aforesaid, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or commodity, shall be subject to a penalty of fifty dollars, together with the forfeiture of any such article or commodity.

Penalty.

Manufacturer to pay tax.  
Definition.

SEC. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act.

Collection of unpaid stamp tax.

SEC. 47. That whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

Tax on distilled spirits increased to \$1.10 a gallon.

SEC. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one-tenth, shall be excluded.

Proviso.

Fractions.

Preparing and furnishing stamps.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all packages containing distilled spirits on which the tax imposed by this section is paid; and the Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

Payment of tax.

That the tax herein imposed shall be paid by the distiller of the spirits, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of

tax is authorized by law; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

Warehouse deposit for eight years.

SEC. 49. That warehousing bonds and transportation and warehousing bonds, conditioned for the payment of the taxes on all distilled spirits entered for deposit into distillery or special bonded warehouses on and after the passage of this Act, shall be given by the distiller of said spirits as required by existing laws, conditioned, however, for payment of taxes at the rate imposed by this Act and before removal from warehouse and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of the original entry for deposit, and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of the taxes on distilled spirits entered for deposit into distillery or special bonded warehouses prior to that date shall continue in full force and effect for the time named in said bonds, except where new or additional bonds are required under existing law.

Bonds by distiller for payment of tax.

Fruit brandy, &c.

The Commissioner of Internal Revenue may require the distillers of the spirits to give bonds for the additional tax, and before the expiration of the original bonds shall prescribe rules and regulations for re-entry for deposit and for new bonds as provided for spirits originally entered for deposit under this Act, and conditioned for payment of tax at the rate imposed by this Act and before removal of the spirits from warehouse, and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of original entry for deposit. If the distiller of the spirits fails or refuses to give the bond for the additional tax, or to re-enter and re-bond the spirits, the Commissioner of Internal Revenue may proceed to collect the tax as now provided by law for failure or refusal to give warehousing bonds on original entry into distillery warehouse or special-bonded warehouse, and the provisions of section four of the Act of May twenty-eighth, eighteen hundred and eighty (twenty-first Statutes, one hundred and forty-five), so far as applicable, are hereby extended to bonds given under the provisions of this section: *Provided*, That the distiller may, at his option and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, execute an annual bond for the spirits so deposited in lieu of the bonds herein provided.

Bonds for additional tax.

Collection on failure to give bond.

S. L., vol. 21, p. 145.

Proviso. Annual bond.

SEC. 50. That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this Act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each such package the number of gauge or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: *Provided, however*, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part

Regauging at warehouse in four years.

Allowance for loss.

Provisos. Maximum.

thereof; one and one-half gallons for three and four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for nineteen, twenty, and twenty-one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-six months; eight gallons for thirty-seven, thirty-eight, thirty-nine, and forty months; eight and one-half gallons for forty-one, forty-two, forty-three, and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made:

Collecting tax on original gauge. *And provided further*, That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original gauge: *And provided further*, That taxes shall be collected on the quantity contained in each cask or package as shown by the original gauge, where the distiller does not request a regauge before the expiration of four years from the date of original entry or gauge:

Regauge not requested.

Loss allowance to casks of less than 40 gallons. *Provided also*, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per centum.

Minimum proof.

General bonded warehouses for spirits other than from fruit. SEC. 51. That the Commissioner of Internal Revenue shall be, and is hereby, authorized, in his discretion and upon the execution of such bond as he may prescribe, to establish one or more warehouses, not exceeding ten in number in any one collection district, to be known and designated as general bonded warehouses, and to be used exclusively for the storage of spirits distilled from materials other than fruit, each of which warehouses shall be in the charge of a storekeeper or storekeeper and gauger to be appointed, assigned, transferred, and paid in the same manner as such officers for distillery warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery warehouses; and such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Custody, &c.

Removal of spirits to general bonded warehouse. SEC. 52. That any distilled spirits made from material other than fruit, and lawfully deposited in a distillery warehouse, may, upon application of the distiller thereof, be removed from such distillery warehouse to any general bonded warehouse established under the provisions of the preceding section; and the removal of said spirits



to said general bonded warehouse shall be under such regulations, and after making such entries and executing and filing with the collector of the district in which the spirits were manufactured such bonds and bills of lading, and the giving of such other additional security, as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

SEC. 53. That all spirits intended for deposit in a general bonded warehouse, before being removed from the distillery warehouse, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps and to be charged to them and accounted for in the same manner.

Stamps.

SEC. 54. That any spirits removed in bond as aforesaid may, upon its arrival at a general bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry or cause the same to be paid within eight years from the date of the original entry of the same into the distillery warehouse, and before withdrawal, except as hereinafter provided.

Bond for deposits in general bonded warehouse.

Warehousing bond.

SEC. 55. That any spirits may be withdrawn once and no more from one general bonded warehouse for transportation to another general bonded warehouse, and when intended to be so withdrawn, shall have affixed thereto another general bonded warehouse stamp indicative of such intention; and the withdrawal of such spirits, and their transfer to and entry into such general bonded warehouse shall be under such regulations and upon the filing of such notices, entries, bonds, and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, from time to time, prescribe; and the bonds covering spirits in general bonded warehouses shall be given by distillers of the spirits, and shall be renewed at such times as the Commissioner of Internal Revenue may, by regulations, require.

Withdrawals from one general bonded warehouse to another.

Regulations.

SEC. 56. That the provisions of existing law in regard to the withdrawal of distilled spirits from warehouses upon payment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding, and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general bonded warehouses under this Act.

General provisions applicable.

SEC. 57. Whenever distilling shall have been suspended at any distillery for a period or periods aggregating six months during any calendar year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this Act.

Transfers from unsafe, &c., warehouses.

Manner of transfer.

R. S., § 3272, p. 633.



Collecting tax on spirits removed to general bonded warehouse without complying with requirements.

Excessive loss.

R. S., § 3221, p. 619.

Collection of tax on original quantity.

Penalty for failure to deposit, &c.

Assessments for quantity.  
R. S., § 3309, p. 641.

Alcohol in arts, &c.  
Regulations.

Rebate of tax.

Selling product by distiller.

SEC. 58. The tax upon any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse, and in respect of which any requirement of this Act is not complied with, shall, at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and upon the neglect of payment by the distiller shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law to enforce the payment of the tax. If it shall appear at any time that there has been a loss of distilled spirits from any cask or package deposited in a general bonded warehouse or special bonded warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such cask or package of distilled spirits and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, less only the allowance for loss provided by law. If the said tax is not paid on demand the collector shall report the amount due, as shown by the original gauge, upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

SEC. 59. That in case any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse shall fail to be deposited in such general bonded warehouse within ten days after such removal, or within the time specified in any bond given on such removal, or if any distilled spirits deposited in any general bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this Act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, or if any distilled spirits which have been deposited in a general bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate the provision of the next preceding eleven sections of this Act, shall be subject, on conviction, to a fine of not less than one hundred dollars nor more than five thousand dollars, or to imprisonment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

SEC. 60. That all assessments made under the provisions of section thirty-three hundred and nine of the Revised Statutes of the United States, and Acts amendatory thereof, shall be at the rate of tax imposed by this Act on each proof gallon.

SEC. 61. Any manufacturer finding it necessary to use alcohol in the arts, or in any medicinal or other like compound, may use the same under regulations to be prescribed by the Secretary of the Treasury, and on satisfying the collector of internal revenue for the district wherein he resides or carries on business that he has complied with such regulations and has used such alcohol therein, and exhibiting and delivering up the stamps which show that a tax has been paid thereon, shall be entitled to receive from the Treasury of the United States a rebate or repayment of the tax so paid.

SEC. 62. That no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the

special tax of a wholesale liquor dealer on account of such sales: *Provided*, That he shall be required to keep the book prescribed by section thirty-three hundred and eighteen of the Revised Statutes of the United States, or so much as shall show the date when he sent out any spirits, the serial numbers of the packages containing same, the kind and quality of the spirits in wine gallons and taxable gallons, the serial numbers of the stamps on the packages, and the name and residence of the person to whom sent; and the provisions of section five of an Act entitled "An Act to amend the laws relating to internal revenue," approved March fifth, eighteen hundred and seventy-nine, as to transcripts, shall apply to such books. Any failure, by reason of refusal or willful neglect, to furnish the transcript by him shall subject the spirits owned or distilled by him to forfeiture.

Proviso.  
Record of sales.  
R. S., § 3318, p. 644.

Stat. L., vol. 20,  
p. 339.

Penalty for not  
furnishing trans-  
cripts.

SEC. 63. That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in traveling from one distillery to the other, together with actual and necessary traveling expenses.

Allowance to  
storekeepers, &c.

SEC. 64. That the officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation Act, approved August fifteenth, eighteen hundred and seventy-six (Nineteenth Statutes, page one hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe.

Duties of store-  
keeper and gauger.

Stat. L., vol. 19,  
p. 152.

Bond.

SEC. 65. That internal-revenue gaugers may be assigned to duty at distilleries, rectifying houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred.

Gaugers' duties.

SEC. 66. That section thirty-three hundred and twenty of the Revised Statutes of the United States, as amended, be further amended by striking out all after said number and substituting the following:

Rectified spirits.  
R. S., § 3320, p. 644, amended.

Gauging, &c.

"Whenever any cask or package, containing five wine gallons or more, is filled for shipment, sale, or delivery on the premises of any rectifier who has paid the special tax required by law, it shall be inspected and gauged by a United States gauger whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall state the date when affixed and the number of proof gallons, and shall be in such form as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury: *Provided*, That when such cask or package is filled on the premises of a rectifier rectifying less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, it may be gauged, marked, branded, and stamped by a United States gauger, or it may be gauged, marked, branded, and stamped by the rectifier, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

Stamp, &c.

Proviso.  
Rectifier may  
gauge in certain  
cases.

SEC. 67. That whenever any person intending to commence or to continue the business of a distiller shall execute a bond under the provisions of section thirty-two hundred and sixty of the Revised Statutes of United States, and file the same with the collector of internal revenue for the district in which he proposes to distill, the collector may refuse to approve said bond if the person offering the same shall

Refusal of bond  
from persons previ-  
ously convicted, &c.

have been previously convicted, in a court of competent jurisdiction, of any fraudulent noncompliance with any of the provisions of law relating to the duties and business of distillers, or if the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall have compromised such an offense with the person upon the payment of penalties or otherwise, and, in case of such refusal, the person so proposing to distill may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final.

Fortifying pure  
sweet wines.  
Stat. L., vol. 27,  
p. 621.

SEC. 68. That section forty-three of the Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," be amended so as to read as follows:

Definition of  
wine, spirits, &c.

"That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by additional water: *Provided*, That the addition of pure boiled or condensed grape must, or pure chrystallized cane or beet sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided for by this Act for the sole purpose of perfecting sweet wines according to commercial standard, shall not be excluded by the definition of pure, sweet wine aforesaid: *Provided further*, That the cane or beet sugar so used shall not be in excess of ten per cent of the weight of wines to be fortified under this Act."

Provisos.  
Addition of grape  
must, &c., permit-  
ted.

Sugar limit.

Tobacco manufac-  
turers.  
Description.

SEC. 69. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Dealers regarded  
as manufacturers.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: *Provided*, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco; and so much of section three thousand two hundred and forty-four of the Revised Statutes of the United States, and Acts amendatory thereof, as are in conflict with this Act are hereby repealed: *Provided further*, That section twenty-seven, chapter twelve hundred and forty-four, page eight hundred and sixty-three, volume one, of Supplement to the Revised Statutes of the United States, be

Packages, &c.

Provisos.  
Growers not in-  
cluded.  
Special taxes re-  
pealed.  
R. S., § 3244, p.  
623, amended.  
Stat. L., vol. 27,  
p. 618.  
Statements not  
required from  
grower.  
Stat. L., vol. 27,  
p. 618.

amended by striking out all after the word "repealed," in line five of said section, as follows: "*Provided, however,* That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all of his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold and the place to which it is shipped; and every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor and shall be liable to a penalty not exceeding five hundred dollars." That section thirty-three hundred and sixty-one of the Revised Statutes is hereby repealed.

R. S., § 3361, p. 657, repealed.

SEC. 70. That the Act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by inserting after the words "imported into the United States by such firm or partnership" the following: "Or for any other purpose connected with the general transaction of business at any custom-house."

C u s t o m - house bonds. Stat. L., vol. 19, p. 60.

Extended to general business.

SEC. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

Provisions for reciprocal commercial arrangements repealed. Stat. L., vol. 26, p. 612. See p. 416, this vol. Existing arrangements.

SEC. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further,* That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

General repeal. Pending proceedings not affected.

Prosecuting of offenses under prior laws.

Suits, &c., to be prosecuted.

Proviso. Merchandise saved from wrecks. R. S., § 3058, p. 588. Stat. L., vol. 24, p. 415. Ante, p. 356.

SEC. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agreement, or contract is intended to operate in restraint of lawful trade, or free competition in lawful trade or commerce, or to increase the market price in any part of the United

Trusts, &c., in restraint of import trade declared void.

Penalty.	States of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported article enters or is intended to enter. Every person who is or shall hereafter be engaged in the importation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.
Jurisdiction of circuit courts.	SEC. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall have been duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises.
Proceedings.	SEC. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not; and subpoenas to that end may be served in any district by the marshal thereof.
Summoning additional parties.	SEC. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy-three of this Act, and being in the course of transportation from one State to another, or to or from a Territory, or the District of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law.
Forfeiture, &c., of property affected by trust.	SEC. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the costs of suit, including a reasonable attorney's fee.
Suits by parties injured.	Received by the President, August 15, 1894.
Damages.	[NOTE BY THE DEPARTMENT OF STATE.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the house of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

March 1, 1895.

STAT. L., VOL. 28, p. 973.—*Joint Resolution No. 23, in reference to the free zone along the northern frontier of Mexico and adjacent to the United States.*

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and is hereby, authorized and directed to suspend the

Free zone, Mexico.

operation of section three thousand and five of the Revised Statutes, in so far as the same permits goods, wares, and merchandise to be transported in bond through the United States into the free zone of Mexico, so long as the Mexican free-zone law exists: *Provided*, That nothing herein contained shall be construed so as to prevent the transportation of merchandise in bond to be delivered at points in the territory of Mexico beyond the limits of said free zone.

Permits for goods in bond to, suspended.  
R. S., sec. 3005, p. 579.  
Proviso.

Other points not affected.

Approved, March 1, 1895.

STAT. L., VOL. 28, CHAP. 349.—*Joint Resolution No. 18, extending from March first, eighteen hundred and ninety-five, to the fifteenth day of April, eighteen hundred and ninety-five, the time for making returns of income (1) for the year eighteen hundred and ninety-four, and for other purposes.*

February 21, 1895.

28 Stat. L., 971.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the time fixed by existing law for the rendering of income returns, to wit: "on or before the first Monday of March in every year" (Section thirty-five, Act of August twenty-eighth, eighteen hundred and ninety-four, and Section thirty-one hundred and seventy-three, Revised Statutes, as amended by Section thirty-four of that Act is hereby extended, with reference only to returns of income for the year eighteen hundred and ninety-four, so that it shall be lawful to make such returns for that year on or before the fifteenth day of April eighteen hundred and ninety-five.*

Income tax. Annual returns for 1894 may be made up to April 15, 1895.

*Resolved*, That in computing incomes under said Act the amounts necessarily paid for fire-insurance premiums and for ordinary repairs shall be deducted.

Insurance deductions.

*Resolved*, That in computing incomes under said Act the amounts received as dividends upon the stock of any corporation, company, or association shall not be included in case such dividends are also liable to the tax of two per centum upon the net profits of said corporation, company, or association, although such tax may not have been actually paid by said corporation, company, or association at the time of making returns by the person, corporation, or association receiving such dividends.

Dividends liable to tax not included in income.

And returns, or reports, of the names and salaries of employes shall not be required from employers, unless called for by the collector in order to verify the returns of employes.

Reports of names not required.

Approved, February 21, 1895.

NOTE.—(1) By decisions of the Supreme Court, of April 8 and May 20, 1895, the provisions of 1894, August 27, ch. 349, §§ 27-37, *ante*, pp. 455-473, levying a tax on incomes, were declared to be unconstitutional and void (157 U. S., 429). See decision below.

*Supreme Court of the United States, October term, 1894. 893. Charles Pollock, applicant, vs. The Farmers' Loan and Trust Company et al. 894. Lewis H. Hyde vs. The Continental Trust Company of the City of New York et al. Appeals from the Circuit Court of the United States for the Southern District of New York. May 20, 1895.*

Mr. Chief Justice Fuller delivered the opinion of the Court:

Whenever this court is required to pass upon the validity of an act of Congress as tested by the fundamental law enacted by the people, the duty imposed demands in its discharge the utmost deliberation and care, and invokes the deepest sense of responsibility. And this is especially so when the question involves the exercise of a great governmental power, and brings into consideration, as vitally affected by

the decision, that complex system of government, so sagaciously framed to secure and perpetuate "an indestructible Union, composed of indestructible States."

We have, therefore, with an anxious desire to omit nothing which might in any degree tend to elucidate the questions submitted, and aided by further able arguments embodying the fruits of elaborate research, carefully re-examined these cases, with the result that, while our former conclusions remain unchanged, their scope must be enlarged by the acceptance of their logical consequences.

The very nature of the Constitution, as observed by Chief Justice Marshall, in one of his greatest judgments, "requires that only its great outlines should be marked, its important objects designated, and the minor ingredients which compose those objects be deduced from the nature of the objects themselves." "In considering this question, then, we must never forget, that it is a *Constitution* that we are expounding." *McCulloch v. Maryland*, 4 Wheat., 316, 407.

As heretofore stated, the Constitution divided Federal taxation into two great classes, the class of direct taxes, and the class of duties, imposts, and excises; and prescribed two rules which qualified the grant of power as to each class.

The power to lay direct taxes apportioned among the several States in proportion to their representation in the popular branch of Congress, a representation based on population as ascertained by the census, was plenary and absolute; but to lay direct taxes without apportionment was forbidden. The power to lay duties, imposts, and excises was subject to the qualification that the imposition must be uniform throughout the United States.

Our previous decision was confined to the consideration of the validity of the tax on the income from real estate, and on the income from municipal bonds. The question thus limited was whether such taxation was direct or not, in the meaning of the Constitution; and the court went no farther, as to the tax on the income from real estate, than to hold that it fell within the same class as the source whence the income was derived, that is, that a tax upon the realty and a tax upon the receipts therefrom were alike direct; while, as to the income from municipal bonds, that could not be taxed because of want of power to tax the source, and no reference was made to the nature of the tax as being direct or indirect.

We are now permitted to broaden the field of inquiry, and to determine to which of the two great classes a tax upon a person's entire income, whether derived from rents, or products, or otherwise, of real estate, or from bonds, stocks, or other forms of personal property, belongs; and we are unable to conclude that the enforced subtraction from the yield of all the owner's real or personal property, in the manner prescribed, is so different from a tax upon the property itself, that it is not a direct, but an indirect tax, in the meaning of the Constitution.

The words of the Constitution are to be taken in their obvious sense, and to have a reasonable construction. In *Gibbons v. Ogden*, Mr. Chief Justice Marshall, with his usual felicity, said: "As men, whose intentions require no concealment, generally employ the words which most directly and aptly express the ideas they intend to convey, the enlightened patriots who framed our Constitution, and the people who adopted it, must be understood to have employed words in their natural sense, and to have intended what they have said." 9 Wheat., 188. And in *Rhode Island v. Massachusetts*, where the question was whether a controversy between two States over the boundary between them was within the grant of judicial power, Mr. Justice Baldwin, speaking for the court, observed: "The solution of this question must necessarily depend on the words of the Constitution; the meaning

and intention of the convention which framed and proposed it for adoption and ratification to the conventions of the people of and in the several States; together with a reference to such sources of judicial information as are resorted to by all courts in construing statutes, and to which this court has always resorted in construing the Constitution." 12 Pet., 721.

We know of no reason for holding otherwise than that the words "direct taxes," on the one hand, and "duties, imposts and excises," on the other, were used in the Constitution in their natural and obvious sense. Nor, in arriving at what those terms embrace, do we perceive any ground for enlarging them beyond, or narrowing them within, their natural and obvious import at the time the Constitution was framed and ratified.

And, passing from the text, we regard the conclusion reached as inevitable, when the circumstances which surrounded the convention and controlled its action and the views of those who framed and those who adopted the Constitution are considered.

We do not care to retravel ground already traversed; but some observations may be added.

In the light of the struggle in the convention as to whether the new Nation should be empowered to levy taxes directly on the individual until after the States had failed to respond to requisitions—a struggle which did not terminate until the amendment to that effect, proposed by Massachusetts and concurred in by South Carolina, New Hampshire, New York, and Rhode Island, had been rejected—it would seem beyond reasonable question that direct taxation, taking the place as it did of requisitions, was purposely restrained to apportionment according to representation, in order that the former system as to ratio might be retained, while the mode of collection was changed.

This is forcibly illustrated by a letter of Mr. Madison of January 29, 1789, recently published,<sup>a</sup> written after the ratification of the Constitution, but before the organization of the government and the submission of the proposed amendment to Congress, which, while opposing the amendment as calculated to impair the power, only to be exercised in "extraordinary emergencies," assigns adequate ground for its rejection as substantially unnecessary, since, he says, "every State which chooses to collect its own quota may always prevent a Federal collection, by keeping a little beforehand in its finances, and making its payment at once into the Federal treasury."

The reasons for the clauses of the Constitution in respect of direct taxation are not far to seek. The States, respectively, possessed plenary powers of taxation. They could tax the property of their citizens in such manner and to such extent as they saw fit; they had unrestricted powers to impose duties or imposts on imports from abroad, and excises on manufactures, consumable commodities, or otherwise. They gave up the great sources of revenue derived from commerce; they retained the concurrent power of levying excises, and duties if covering anything other than excises; but in respect of them the range of taxation was narrowed by the power granted over interstate commerce, and by the danger of being put at disadvantage in dealing with excises on manufactures. They retained the power of direct taxation, and to that they looked as their chief resource; but even in respect of that, they granted the concurrent power, and if the tax were placed by both governments on the same subject, the claim of the United States had preference. Therefore, they did not grant the power of direct taxation without regard to their own condition

<sup>a</sup> By Mr. Worthington C. Ford in *The Nation*, April 25, 1895; republished in 51 *Albany Law Journal*, 292.



and resources as States; but they granted the power of apportioned direct taxation, a power just as efficacious to serve the needs of the general government, but securing to the States the opportunity to pay the amount apportioned, and to recoup from their own citizens in the most feasible way, and in harmony with their systems of local self-government. If, in the changes of wealth and population in particular States, apportionment produced inequality, it was an inequality stipulated for, just as the equal representation of the States, however small, in the Senate, was stipulated for. The Constitution ordains affirmatively that each State shall have two members of that body, and negatively that no State shall by amendment be deprived of its equal suffrage in the Senate without its consent. The Constitution ordains affirmatively that representatives and direct taxes shall be apportioned among the several States according to numbers, and negatively that no direct tax shall be laid unless in proportion to the enumeration.

The founders anticipated that the expenditures of the States, their counties, cities, and towns, would chiefly be met by direct taxation on accumulated property, while they expected that those of the Federal government would be for the most part met by indirect taxes. And in order that the power of direct taxation by the general government should not be exercised, except on necessity; and, when the necessity arose, should be so exercised as to leave the States at liberty to discharge their respective obligations, and should not be so exercised, unfairly and discriminatingly, as to particular States or otherwise, by a mere majority vote, possibly of those whose constituents were intentionally not subjected to any part of the burden, the qualified grant was made. Those who made it knew that the power to tax involved the power to destroy, and that, in the language of Chief Justice Marshall, "the only security against the abuse of this power is found in the structure of the government itself. In imposing a tax, the legislature acts upon its constituents. This is, in general, a sufficient security against erroneous and oppressive taxation." 4 Wheat., 428. And they retained this security by providing that direct taxation and representation in the lower house of Congress should be adjusted on the same measure.

Moreover, whatever the reasons for the constitutional provisions, there they are, and they appear to us to speak in plain language.

It is said that a tax on the whole income of property is not a direct tax in the meaning of the Constitution, but a duty, and, as a duty, leviable without apportionment, whether direct or indirect. We do not think so. Direct taxation was not restricted in one breath, and the restriction blown to the winds in another.

Cooley, (On Taxation, p. 3,) says that the word "*duty*" ordinarily "means an indirect tax, imposed on the importation, exportation or consumption of goods;" having "a broader meaning than *custom*, which is a duty imposed on imports or exports;" that "the term *impost* also signifies any tax, tribute or duty, but it is seldom applied to any but the direct taxes. An *excise* duty is an inland impost, levied upon articles of manufacture or sale, and also upon licenses to pursue certain trades or to deal in certain commodities."

In the Constitution, the words "duties, imposts and excises" are put in antithesis to direct taxes. Gouverneur Morris recognized this in his remarks in modifying his celebrated motion, as did Wilson in approving of the motion as modified. 5 Ell. Deb., 302. And Mr. Justice Story, in his Commentaries on the Constitution, (§ 949,) expresses the view that it is not unreasonable to presume that the word "duties" was used as equivalent to "customs" or "imposts" by the framers of the Constitution, since in other clauses it was provided that "No tax or duty shall be laid on articles exported from any

State," and that "No State shall, without the consent of Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws;" and he refers to a letter of Mr. Madison to Mr. Cabell, of September 18, 1828, to that effect. 3 Madison's Writings, 636.

In this connection it may be useful, though at the risk of repetition, to refer to the views of Hamilton and Madison as thrown into relief in the pages of the *Federalist*, and in respect of the enactment of the carriage tax act, and again to briefly consider the *Hylton* case, (3 Dall., 171,) so much dwelt on in argument.

The act of June 4, 1794, laying duties upon carriages for the conveyance of persons, was enacted in a time of threatened war. Bills were then pending in Congress to increase the military force of the United States, and to authorize increased taxation in various directions. It was, therefore, as much a part of a system of taxation in war times, as was the income tax of the war of the rebellion. The bill passed the House on the twenty-ninth of May, apparently after a very short debate. Mr. Madison and Mr. Ames are the only speakers on that day reported in the *Annals*. "Mr. Madison objected to this tax on carriages as an unconstitutional tax; and, as an unconstitutional measure, he would vote against it." Mr. Ames said: "It was not to be wondered at if he, coming from so different a part of the country, should have a different idea of this tax from the gentleman who spoke last. In Massachusetts, this tax had been long known; and there it was called an excise. It was difficult to define whether a tax is direct or not. He had satisfied himself that this was not so."

On the first of June, 1794, Mr. Madison wrote to Mr. Jefferson: "The carriage tax, which only struck at the Constitution, has passed the House of Representatives." The bill then went to the Senate, where, on the third day of June, it "was considered and adopted;" and on the following day it received the signature of President Washington. On the same third day of June the Senate considered "an act laying certain duties upon snuff and refined sugar;" "an act making further provisions for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas;" "an act for the more effectual protection of the Southwestern frontier;" "an act laying additional duties on goods, wares and merchandise, &c.;" "an act laying duties on licenses for selling wines and foreign distilled spirituous liquors by retail;" and "an act laying duties on property sold at auction."

It appears then that Mr. Madison regarded the carriage tax bill as unconstitutional, and accordingly gave his vote against it, although it was to a large extent, if not altogether, a war measure.

Where did Mr. Hamilton stand? At that time he was Secretary of the Treasury, and it may therefore be assumed, without proof, that he favored the legislation. But upon what ground? He must, of course, have come to the conclusion that it was not a direct tax. Did he agree with Fisher Ames, his personal and political friend, that the tax was an excise? The evidence is overwhelming that he did.

In the thirtieth number of the *Federalist*, after depicting the helpless and hopeless condition of the country growing out of the inability of the confederation to obtain from the States the moneys assigned to its expenses, he says: "The more intelligent adversaries of the new Constitution admit the force of this reasoning; but they qualify their admission, by a distinction between what they call *internal* and *external* taxations. The former they would reserve to the State governments; the latter, which they explain into commercial imposts, or rather duties on imported articles, they declare themselves willing to concede to the Federal head." In the thirty-sixth number, while still adopting the division of his opponents, he says: "The taxes

intended to be comprised under the general denomination of internal taxes, may be subdivided into those of the *direct* and those of the *indirect* kind. . . . As to the latter, *by which must be understood duties and excises on articles of consumption*, one is at a loss to conceive, what can be the nature of the difficulties apprehended." Thus we find Mr. Hamilton, while writing to induce the adoption of the Constitution, *first*, dividing the power of taxation into *external* and *internal*, putting into the former the power of imposing duties on imported articles and into the latter all remaining powers; and, *second*, dividing the latter into *direct* and *indirect*, putting into the latter, duties and excises on articles of consumption.

It seems to us to inevitably follow that in Mr. Hamilton's judgment at that time all internal taxes, except duties and excises on articles of consumption, fell into the category of direct taxes.

Did he, in supporting the carriage tax bill, change his views in this respect? His argument in the Hylton case in support of the law enables us to answer this question. It was not reported by Dallas, but was published in 1851 by his son in the edition of all Hamilton's writings except the Federalist. After saying that we shall seek in vain for any legal meaning of the respective terms "direct and indirect taxes," and after forcibly stating the impossibility of collecting the tax if it is to be considered as a direct tax, he says, doubtfully: "The following are presumed to be the only direct taxes. Capitation or poll taxes. Taxes on lands and buildings. General assessments, whether on the whole property of individuals, or on their whole real or personal estate; all else must of necessity be considered as indirect taxes." "*Duties, imposts and excises* appear to be contradistinguished from *taxes*." "If the meaning of the word *excise* is to be sought in the British statutes, it will be found to include the duty on carriages, which is there considered as an *excise*." "Where so important a distinction in the Constitution is to be realized, it is fair to seek the meaning of terms in the statutory language of that country from which our jurisprudence is derived." 7 Hamilton's Works, 328. Mr. Hamilton therefore clearly supported the law which Mr. Madison opposed, for the same reason that his friend Fisher Ames did, because it was an excise, and as such was specifically comprehended by the Constitution. Any loose expressions in definition of the word "direct," so far as conflicting with his well-considered views in the Federalist, must be regarded as the liberty which the advocate usually thinks himself entitled to take with his subject. He gives, however, it appears to us, a definition which covers the question before us. A tax upon one's whole income is a tax upon the annual receipts from his whole property, and as such falls within the same class as a tax upon that property, and is a direct tax, in the meaning of the Constitution. And Mr. Hamilton in his report on the public credit, in referring to contracts with citizens of a foreign country, said: "This principle, which seems critically correct, would exempt as well the income as the capital of the property. It protects the use, as effectually as the thing. What, in fact, is property, but a fiction, without the beneficial use of it? In many cases, indeed, the *income* or *annuity* is the property itself." 3 Hamilton's Works, 34.

We think there is nothing in the Hylton case in conflict with the foregoing. The case is badly reported. The report does not give the names of both the judges before whom the case was argued in the Circuit Court. The record of that court shows that Mr. Justice Wilson was one and District Judge Griffin of Virginia was the other. Judge Tucker in his appendix to the edition of Blackstone published in 1803, (Tucker's Blackstone, vol. 1, part 1, p. 294,) says: "The question was tried in this State, in the case of *United States v.*

*Hylton*, and the court being divided in opinion, was carried to the Supreme Court of the United States by consent. It was there argued by the proposer of it, (the first Secretary of the Treasury,) on behalf of the United States, and by the present Chief Justice of the United States, on behalf of the defendant. Each of those gentlemen was supposed to have defended his own private opinion. That of the Secretary of the Treasury prevailed, and the tax was afterwards submitted to, universally, in Virginia."

We are not informed whether Mr. Marshall participated in the two days' hearing at Richmond, and there is nothing of record to indicate that he appeared in the case in this court; but it is quite probable that Judge Tucker was aware of the opinion which he entertained in regard to the matter.

Mr. Hamilton's argument is left out of the report, and in place of it it is said that the argument turned entirely upon the point whether the tax was a direct tax, while his brief shows that, so far as he was concerned, it turned upon the point whether it was an excise, and therefore not a direct tax.

Mr. Justice Chase thought that the tax was a tax on expense, because a carriage was a consumable commodity, and in that view the tax on it was on the expense of the owner. He expressly declined to give an opinion as to what were the direct taxes contemplated by the Constitution. Mr. Justice Paterson said: "All taxes on expenses or consumption are indirect taxes; a tax on carriages is of this kind." He quoted copiously from Adam Smith in support of his conclusions, although it is now asserted that the justices made small account of that writer. Mr. Justice Iredell said: "There is no necessity, or propriety, in determining what is or is not, a direct, or indirect, tax, in all cases. It is sufficient, on the present occasion, for the court to be satisfied, that this is not a direct tax contemplated by the Constitution."

What was decided in the *Hylton* case was then that a tax on carriages was an excise, and, therefore, an indirect tax. The contention of Mr. Madison in the House was only so far disturbed by it, that the court classified it where he himself would have held it constitutional, and he subsequently as President approved a similar act. 3 Stat. 40. The contention of Mr. Hamilton in the *Federalist* was not disturbed by it in the least. In our judgment, the construction given to the Constitution by the authors of the *Federalist* (the five numbers contributed by Chief Justice Jay related to the danger from foreign force and influence, and to the treaty-making power) should not and cannot be disregarded.

The Constitution prohibits any direct tax, unless in proportion to numbers as ascertained by the census; and, in the light of the circumstances to which we have referred, is it not an evasion of that prohibition to hold that a general unapportioned tax, imposed upon all property owners as a body for or in respect of their property, is not direct, in the meaning of the Constitution, because confined to the income therefrom?

Whatever the speculative views of political economists or revenue reformers may be, can it be properly held that the Constitution, taken in its plain and obvious sense, and with due regard to the circumstances attending the formation of the government, authorizes a general unapportioned tax on the products of the farm and the rents of real estate, although imposed merely because of ownership and with no possible means of escape from payment, as belonging to a totally different class from that which includes the property from whence the income proceeds?

There can be but one answer, unless the constitutional restriction is to be treated as utterly illusory and futile, and the object of its

framers defeated. We find it impossible to hold that a fundamental requisition, deemed so important as to be enforced by two provisions, one affirmative and one negative, can be refined away by forced distinctions between that which gives value to property, and the property itself.

Nor can we perceive any ground why the same reasoning does not apply to capital in personalty held for the purpose of income or ordinarily yielding income, and to the income therefrom. All the real estate of the country, and all its invested personal property, are open to the direct operation of the taxing power if an apportionment be made according to the Constitution. The Constitution does not say that no direct tax shall be laid by apportionment on any other property than land; on the contrary, it forbids all unapportioned direct taxes; and we know of no warrant for excepting personal property from the exercise of the power, or any reason why an apportioned direct tax cannot be laid and assessed, as Mr. Gallatin said in his report when Secretary of the Treasury in 1812, "upon the same objects of taxation on which the direct taxes levied under the authority of the State are laid and assessed."

Personal property of some kind is of general distribution; and so are incomes, though the taxable range thereof might be narrowed through large exemptions.

The Congress of the Confederation found the limitation of the sources of the contributions of the States to "land, and the buildings and improvements thereon," by the eighth article of July 9, 1778, so objectionable that the article was amended April 28, 1783, so that the taxation should be apportioned in proportion to the whole number of white and other free citizens and inhabitants, including those bound to servitude for a term of years and three-fifths of all other persons, except Indians not paying taxes; and Madison, Ellsworth, and Hamilton in their address, in sending the amendment to the States, said: "This rule, although not free from objections, is liable to fewer than any other that could be devised." 1 Ell. Deb. 93, 95, 98.

Nor are we impressed with the contention that, because in the four instances in which the power of direct taxation has been exercised, Congress did not see fit, for reasons of expediency, to levy a tax upon personalty, this amounts to such a practical construction of the Constitution that the power did not exist, that we must regard ourselves bound by it. We should regret to be compelled to hold the powers of the general government thus restricted, and certainly cannot accede to the idea that the Constitution has become weakened by a particular course of inaction under it.

The stress of the argument is thrown, however, on the assertion that an income tax is not a property tax at all; that it is not a real estate tax, or a crop tax, or a bond tax; that it is an assessment upon the taxpayer on account of his money-spending power as shown by his revenue for the year preceding the assessment; that rents received, crops harvested, interest collected, have lost all connection with their origin, and although once not taxable have become transmuted in their new form into taxable subject-matter; in other words, that income is taxable irrespective of the source from whence it is derived.

This was the view entertained by Mr. Pitt, as expressed in his celebrated speech on introducing his income tax law of 1799, and he did not hesitate to carry it to its logical conclusion. The English loan acts provided that the public dividends should be paid "free of all taxes and charges whatsoever;" but Mr. Pitt successfully contended that the dividends for the purposes of the income tax were to be considered simply in relation to the recipient as so much income, and that the fund holder had no reason to complain. And this, said Mr. Gladstone, fifty-five years after, was the rational construction of the pledge. Financial Statements, 32.

The dissenting justices proceeded in effect upon this ground in *Weston v. Charleston*, 2 Pet. 449, but the court rejected it. That was a State tax, it is true; but the States have power to lay income taxes, and if the source is not open to inquiry, constitutional safeguards might be easily eluded.

We have unanimously held in this case that, so far as this law operates on the receipts from municipal bonds, it cannot be sustained, because it is a tax on the power of the States, and on their instrumentalities to borrow money, and consequently repugnant to the Constitution. But if, as contended, the interest when received has become merely money in the recipient's pocket, and taxable as such without reference to the source from which it came, the question is immaterial whether it could have been originally taxed at all or not. This was admitted by the Attorney-General with characteristic candor; and it follows that, if the revenue derived from municipal bonds cannot be taxed because the source cannot be, the same rule applies to revenue from any other source not subject to the tax; and the lack of power to levy any but an apportioned tax on real and personal property equally exists as to the revenue therefrom.

Admitting that this act taxes the income of property irrespective of its source, still we cannot doubt that such a tax is necessarily a direct tax in the meaning of the Constitution.

In England, we do not understand that an income tax has ever been regarded as other than a direct tax. In Dowell's History of Taxation and Taxes in England, admitted to be the leading authority, the evolution of taxation in that country is given, and an income tax is invariably classified as a direct tax. 3 Dowell, (1884,) 103, 126. The author refers to the grant of a fifteenth and tenth and a graduated income tax in 1435, and to many subsequent comparatively ancient statutes as income tax laws. 1 Dowell, 121. It is objected that the taxes imposed by these acts were not, scientifically speaking, income taxes at all, and that although there was a partial income tax in 1758, there was no general income tax until Pitt's of 1799. Nevertheless, the income taxes levied by these modern acts, Pitt's, Addington's, Petty's, Peal's, and by existing laws, are all classified as direct taxes; and, so far as the income tax we are considering is concerned, that view is concurred in by the cyclopaedists, the lexicographers, and the political economists, and generally by the classification of European governments wherever an income tax obtains.

In *Attorney-General v. Queen Insurance Co.*, 3 App. Cases, 1090, which arose under the British North America act of 1867, (30 and 31 Vict. c. 3, § 92,) which provided that the provincial legislatures could only raise revenue for provincial purposes within each province, (in addition to licenses,) by direct taxation, an act of the Quebec legislature laying a stamp duty came under consideration, and the judicial committee of the Privy Council, speaking by Jessel, M. R., held that the words "direct taxation" had "either a technical meaning, or a general, or, as it is sometimes called, a popular meaning. One or other meaning the words must have; and in trying to find out their meaning we must have recourse to the usual sources of information, whether regarded as technical words, words of art, or words used in popular language." And considering "their meaning either as words used in the sense of political economy, or as words used in jurisprudence of the courts of law," it was concluded that stamps were not included in the category of direct taxation, and that the imposition was not warranted.

In *Attorney-General v. Reed*, 10 App. Cases, 141, Lord Chancellor Selbourne said, in relation to the same act of Parliament: "The question whether it is a direct or an indirect tax cannot depend upon those special events which may vary in particular cases; but the best general rule is to look to the time of payment; and if at the time the

ultimate incidence is uncertain, then, as it appears to their lordships, it cannot, in this view, be called direct taxation within the meaning of the second section of the ninety-second clause of the act in question."

In *Bank of Toronto v. Lambe*, 12 App. Cases, 575, the Privy Council, discussing the same subject, in dealing with the argument much pressed at the bar, that a tax to be strictly direct must be general, said that they had no hesitation in rejecting it for legal purposes. "It would deny the character of a direct tax to the income tax of this country, which is always spoken of as such, and is generally looked upon as a direct tax of the most obvious kind; and it would run counter to the common understanding of men on this subject, which is one main clue to the meaning of the legislature."

At the time the Constitution was framed and adopted, under the systems of direct taxation of many of the States, taxes were laid on incomes from professions, business, or employments, as well as from "offices and places of profit;" but if it were the fact that there had been no income tax law, such as this, it would not be of controlling importance. A direct tax cannot be taken out of the constitutional rule because the particular tax did not exist at the time the rule was prescribed. As Chief Justice Marshall said in the Dartmouth College case: "It is not enough to say, that this particular case was not in the mind of the convention, when the article was framed, nor of the American people, when it was adopted. It is necessary to go further, and to say that, had this particular case been suggested, the language would have been so varied, as to exclude it, or it would have been made a special exception. The case being within the words of the rule, must be within its operation likewise, unless there be something in the literal construction so obviously absurd, or mischievous, or repugnant to the general spirit of the instrument, as to justify those who expound the Constitution in making it an exception." 4 Wheat., 518, 644.

Being direct, and therefore to be laid by apportionment, is there any real difficulty in doing so? Cannot Congress, if the necessity exist of raising thirty, forty, or any other number of million dollars for the support of the government, in addition to the revenue from duties, imposts, and excises, apportion the quota of each State upon the basis of the census, and thus advise it of the payment which must be made, and proceed to assess that amount on all the real and personal property and the income of all persons in the State, and collect the same if the State does not in the meantime assume and pay its quota and collect the amount according to its own system and in its own way? Cannot Congress do this, as respects either or all these subjects of taxation, and deal with each in such manner as might be deemed expedient, as indeed was done in the act of July 14, 1798, (1 Stat., 597, c. 75)? Inconveniences might possibly attend the levy of an income tax, notwithstanding the listing of receipts, when adjusted, furnishes its own valuation; but that it is apportionable is hardly denied, although it is asserted that it would operate so unequally as to be undesirable.

In the disposition of the inquiry whether a general unapportioned tax on the income of real and personal property can be sustained, under the Constitution, it is apparent that the suggestion that the result of compliance with the fundamental law would lead to the abandonment of that method of taxation altogether, because of inequalities alleged to necessarily accompany its pursuit, could not be allowed to influence the conclusion; but the suggestion not unnaturally invites attention to the contention of appellants' counsel, that the want of uniformity and equality in this act is such as to invalidate it. Figures drawn from the census are given, showing that enormous

assets of mutual insurance companies; of building associations; of mutual savings banks; large productive property of ecclesiastical organizations; are exempted, and it is claimed that the exemptions reach so many hundred millions that the rate of taxation would perhaps have been reduced one-half, if they had not been made. We are not dealing with the act from that point of view; but, assuming the data to be substantially reliable, if the sum desired to be raised had been apportioned, it may be doubted whether any State, which paid its quota and collected the amount by its own methods, would, or could under its constitution, have allowed a large part of the property alluded to to escape taxation. If so, a better measure of equality would have been attained than would be otherwise possible, since, according to the argument for the government, the rule of equality is not prescribed by the Constitution as to Federal taxation, and the observance of such a rule as inherent in all just taxation is purely matter of legislative discretion.

Elaborate argument is made as to the efficacy and merits of an income tax in general, as on the one hand, equal and just, and on the other, elastic and certain; not that it is not open to abuse by such deductions and exemptions as might make taxation under it so wanting in uniformity and equality as in substance to amount to deprivation of property without due process of law; not that it is not open to fraud and evasion, and inquisitorial in its methods; but because it is pre-eminently a tax upon the rich, and enables the burden of taxes on consumption and of duties on imports to be sensibly diminished. And it is said that the United States as "the representative of an indivisible nationality, as a political sovereign equal in authority to any other on the face of the globe, adequate to all emergencies, foreign or domestic, and having at its command for offence and defence and for all governmental purposes all the resources of the nation," would be "but a maimed and crippled creation after all," unless it possesses the power to lay a tax on the income of real and personal property throughout the United States without apportionment.

The power to tax real and personal property and the income from both, there being an apportionment, is conceded; that such a tax is a direct tax in the meaning of the Constitution has not been, and, in our judgment, cannot be successfully denied; and yet we are thus invited to hesitate in the enforcement of the mandate of the Constitution, which prohibits Congress from laying a direct tax on the revenue from property of the citizen without regard to State lines, and in such manner that the States cannot intervene by payment in regulation of their own resources, lest a government of delegated powers should be found to be, not less powerful, but less absolute, than the imagination of the advocate had supposed.

We are not here concerned with the question whether an income tax be or be not desirable, nor whether such a tax would enable the government to diminish taxes on consumption and duties on imports, and to enter upon what may be believed to be a reform of its fiscal and commercial system. Questions of that character belong to the controversies of political parties, and cannot be settled by judicial decision. In these cases our province is to determine whether this income tax on the revenue from property does or does not belong to the class of direct taxes. If it does, it is, being unapportioned, in violation of the Constitution, and we must so declare.

Differences have often occurred in this court—differences exist now—but there has never been a time in its history when there has been a difference of opinion as to its duty to announce its deliberate conclusions unaffected by considerations not pertaining to the case at hand.



If it be true that the Constitution should have been so framed that a tax of this kind could be laid, the instrument defines the way for its amendment. In no part of it was greater sagacity displayed. Except that no State, without its consent, can be deprived of its equal suffrage in the Senate, the Constitution may be amended upon the concurrence of two-thirds of both houses, and the ratification of the legislatures or conventions of the several States, or through a Federal convention when applied for by the legislatures of two-thirds of the States, and upon like ratification. The ultimate sovereignty may be thus called into play by a slow and deliberate process, which gives time for mere hypothesis and opinion to exhaust themselves, and for the sober second thought of every part of the country to be asserted.

We have considered the act only in respect of the tax on income derived from real estate, and from invested personal property, and have not commented on so much of it as bears on gains or profits from business, privileges, or employments, in view of the instances in which taxation on business, privileges, or employments, has assumed the guise of an excise tax and been sustained as such.

Being of opinion that so much of the sections of this law as lays a tax on incomes from real and personal property is invalid, we are brought to the question of the effect of that conclusion upon these sections as a whole.

It is elementary that the same statute may be in part constitutional and in part unconstitutional, and if the parts are wholly independent of each other, that which is constitutional may stand while that which is unconstitutional will be rejected. And in the case before us there is no question as to the validity of this act, except sections twenty-seven to thirty-seven inclusive, which relate to the subject which has been under discussion; and as to them we think the rule laid down by Chief Justice Shaw in *Warren v. Charlestown*, 2 Gray, 84, is applicable, that if the different parts "are so mutually connected with and dependent on each other, as conditions, considerations, or compensations for each other, as to warrant a belief that the legislature intended them as a whole, and that, if all could not be carried into effect, the legislature would not pass the residue independently, and some parts are unconstitutional, all the provisions which are thus dependent, conditional or connected, must fall with them." Or, as the point is put by Mr. Justice Matthews in *Poindester v. Greenhow*, 114 U. S. 270, 304: "It is undoubtedly true that there may be cases where one part of a statute may be enforced as constitutional, and another be declared inoperative and void, because unconstitutional; but these are cases where the parts are so distinctly separable that each can stand alone, and where the court is able to see, and to declare, that the intention of the legislature was that the part pronounced valid should be enforceable, even though the other part should fail. To hold otherwise would be to substitute, for the law intended by the legislature, one they may never have been willing by itself to enact." And again, as stated by the same eminent judge in *Sprague v. Thompson*, 118 U. S. 90, 95, where it was urged that certain illegal exceptions in a section of a statute might be disregarded, but that the rest could stand: "The insuperable difficulty with the application of that principle of construction to the present instance is, that by rejecting the exceptions intended by the legislature of Georgia the statute is made to enact what confessedly the legislature never meant. It confers upon the statute a positive operation beyond the legislative intent, and beyond what any one can say it would have enacted in view of the illegality of the exceptions."

According to the census, the true valuation of real and personal property in the United States in 1890 was \$65,037,091,197, of which real estate with improvements thereon made up \$39,544,544,333. Of

course, from the latter must be deducted, in applying these sections, all unproductive property and all property whose net yield does not exceed four thousand dollars; but, even with such deductions, it is evident that the income from realty formed a vital part of the scheme for taxation embodied therein. If that be stricken out, and also the income from all invested personal property, bonds, stocks, investments of all kinds, it is obvious that by far the largest part of the anticipated revenue would be eliminated, and this would leave the burden of the tax to be borne by professions, trades, employments, or vocations; and in that way what was intended as a tax on capital would remain in substance a tax on occupations and labor. We can not believe that such was the intention of Congress. We do not mean to say that an act laying by apportionment a direct tax on all real estate and personal property, or the income thereof, might not also lay excise taxes on business, privileges, employments, and vocations. But this is not such an act; and the scheme must be considered as a whole. Being invalid as to the greater part, and falling, as the tax would, if any part were held valid, in a direction which could not have been contemplated except in connection with the taxation considered as an entirety, we are constrained to conclude that sections twenty-seven to thirty-seven, inclusive, of the act, which became a law without the signature of the President on August 28, 1894, are wholly inoperative and void.

Our conclusions may, therefore, be summed up as follows:

*First.* We adhere to the opinion already announced that, taxes on real estate being indisputably direct taxes, taxes on the rents or income of real estate are equally direct taxes.

*Second.* We are of opinion that taxes on personal property, or on the income of personal property, are likewise direct taxes.

*Third.* The tax imposed by section twenty-seven to thirty-seven, inclusive, of the act of 1894, so far as it falls on the income of real estate and of personal property, being a direct tax within the meaning of the Constitution, and, therefore, unconstitutional and void because not apportioned according to representation, all those sections, constituting one entire scheme of taxation, are necessarily invalid.

*The decrees hereinbefore entered in this court will be vacated; the decrees below will be reversed, and the cases remanded, with instructions to grant the relief prayed.*

Mr. Justice Harlan, Mr. Justice Brown, Mr. Justice Jackson, and Mr. Justice White, dissenting.

S. L., VOL. 29, CHAP. CXCV.—*An Act To allow the return free of duty of certain articles exported from the United States for exhibition purposes.*

May 18, 1896.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That whenever any article or articles or live stock shall be sent out of the United States for temporary use or exhibition at any public exposition, fair, or conference, held in a foreign country, such articles shall be entitled to be returned to the United States, under such regulations as may be prescribed by the Secretary of the Treasury, without the payment of customs duty, whether they shall be of domestic or of foreign production: *Provided,* That the articles of foreign production have once paid duty in the United States and no drawback has been allowed thereon, and if any domestic articles are subject to internal revenue tax, such a tax shall be proved to have been paid before exportation and not refunded.

For foreign expositions.  
Return of articles exhibited, duty free.

Proviso.  
Proof of payment of tax.

Approved, May 18, 1896.

June 30, 1897.

S. L., Vol. 30, [No. 18.] *Joint Resolution Authorizing foreign exhibitors at the Transmississippi and International Exposition, to be held in the city of Omaha, in the State of Nebraska, during the year eighteen hundred and ninety-eight, to bring to the United States foreign laborers from their countries, respectively, for the purpose of preparing for and making exhibits.*

## Preamble.

Whereas the Transmississippi and International Exposition Company, of Omaha, Nebraska, has extended invitations to various foreign nations to make exhibits at the Transmississippi and International Exposition to be held at said city anno Domini eighteen hundred and ninety-eight, which invitations have been accepted and space for installing foreign exhibits has been applied for and duly awarded, and concessions and privileges have been granted by the exposition management to the citizens and subjects of foreign nations; and

Transmississippi  
and International  
Exposition.

Whereas for the purpose of securing the production on the exposition grounds of scenes illustrative of the architecture, dress, habits, and modes of life, occupation, industries, means of locomotion and transportation, amusements, entertainments, and the like, of the peoples of foreign countries, it has become necessary for the Transmississippi and International Exposition Company to grant concessions and privileges to certain firms and corporations of the right to make such productions: Therefore, be it

S. L., vol. 23, p.  
322, etc.  
S. L., vol. 23, p.  
115, etc.

Alien mechanics,  
etc., under contract  
to labor may be  
brought into the  
United States to in-  
stall exhibits, etc.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Act of Congress approved February twenty-sixth, anno Domini eighteen hundred and eighty-five, prohibiting the importation into the United States of foreigners under contract to perform labor, and the various Acts of Congress prohibiting the coming or bringing of Chinese persons into the United States, and all Acts of Congress amendatory of said Act or Acts shall not be construed to prohibit the bringing into the United States, under contract to labor, such mechanics, artisans, agents, or other employees or persons, natives of their respective foreign countries, as the Secretary of the Treasury may deem necessary for the purpose of making preparation for installing or conducting foreign exhibits, or preparing for installing or conducting any business authorized or permitted by virtue of any concession or privilege which may have been or may hereafter be granted by the Transmississippi and International Exposition Company of Omaha, Nebraska, in connection with such exposition. Nor shall any such Act or Acts of Congress operate to prevent, hinder, or in any manner restrict any foreign exhibitor, representative, or citizen of a foreign nation, or holder of a concession or privilege from the Transmississippi and International Exposition Company, from bringing into the United States under contract any such mechanic, artisan, agent, or other employee deemed necessary by the Secretary of the Treasury for the purpose of making preparations for installing or conducting foreign exhibits, or preparing for installing or conducting any business authorized or permitted under, or by virtue of, or pertaining to a concession or privilege which may have been or may be granted by the said Transmississippi and International Exposition Company in connection with such exposition: *Provided, however,* That no alien shall, by virtue of this Resolution, be permitted to enter the United States to perform labor therein, except by express permission, naming such alien, and then not for a longer time than three months after the close of the Transmississippi and International Exposition; and thereafter such person shall be subject to all the processes and penalties applicable to aliens coming into the United States in violation of any Act of Congress prohibiting alien contract labor from being brought or coming into the United States.

Proviso.  
Express permis-  
sion to each alien.

Penalty for re-  
maining, etc.

Exhibits, tools,  
etc., admitted free  
of duty.

SEC. 2. That all articles and property of any kind that may be brought to the United States from any foreign country to be placed

on exhibition at such Transmississippi and International Exposition, as well as all tools and implements necessary or proper to be used in preparing for an exhibition and the equipment and paraphernalia of the exhibitors, artisans, laborers, and the like shall be admitted to the ports of the United States free of duty, under such rules and regulations as may be prescribed by the Secretary of the Treasury: *Provided, however,* That said articles shall be removed from the United States within six months after the close of said exposition. If not so removed, and the same shall be sold or disposed of in the United States, they shall be subject to the customs laws thereof: *Provided further,* That the Secretary of the Treasury is hereby authorized and directed to make such rules and regulations as may be necessary, in his judgment, to carry into execution the provisions hereof and to prohibit the infraction of existing statutes, except as the same may be temporarily modified and changed by this Resolution.

Provisos.  
Removal of, at  
close of exposition,  
etc.

Secretary of the  
Treasury to make  
rules, etc.

Approved, June 30, 1897.

S. L., VOL. 30, CHAP. XI.—*An Act To provide revenue for the Government and to encourage the industries of the United States.*

July 24, 1897.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the passage of this Act, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Tariff of 1897.  
R. S., sec. 2504,  
p. 469.  
S. L., vol. 26, p.  
567.  
S. L., vol. 28, p.  
509.  
Duties on im-  
ports.

#### SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.

Schedule A.

1. ACIDS: Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; boracic acid, five cents per pound; chromic acid and lactic acid, three cents per pound; citric acid, seven cents per pound; salicylic acid, ten cents per pound; sulphuric acid or oil of vitriol not specially provided for in this Act, one-fourth of one cent per pound; tannic acid or tannin, fifty cents per pound; gallic acid, ten cents per pound; tartaric acid, seven cents per pound; all other acids not specially provided for in this Act, twenty-five per centum ad valorem.

Chemicals, oils,  
and paints.  
Acids.

2. All alcoholic perfumery, including cologne water and other toilet waters and toilet preparations of all kinds, containing alcohol or in the preparation of which alcohol is used, and alcoholic compounds not specially provided for in this Act, sixty cents per pound and forty-five per centum ad valorem.

3. Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts not specially provided for in this Act, twenty-five per centum ad valorem.

4. Alumina, hydrate of, or refined bauxite, six-tenths of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, one-half of one cent per pound.

5. Ammonia, carbonate of, one and one-half cents per pound; muriate of, or sal ammoniac, three-fourths of one cent per pound; sulphate of, three-tenths of one cent per pound.

6. Argols or crude tartar or wine lees crude, containing not more than forty per centum of bitartrate of potash, one cent per pound;

containing more than forty per centum of bitartrate of potash, one and one-half cents per pound; tartars and lees crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartrate of soda or potassa, or Rochelle salts, four cents per pound; containing more than ninety per centum of bitartrate of potash, five cents per pound; cream of tartar and patent tartar, six cents per pound.

7. Blacking of all kinds, twenty-five per centum ad valorem.

8. Bleaching powder, or chloride of lime, one-fifth of one cent per pound.

9. Blue vitriol or sulphate of copper, one-half of one cent per pound.

10. Bone char, suitable for use in decolorizing sugars, twenty per centum ad valorem.

11. Borax, five cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing more than thirty-six per centum of anhydrous boracic acid, four cents per pound; borates of lime or soda, or other borate material not otherwise provided for, containing not more than thirty-six per centum of anhydrous boracic acid, three cents per pound.

12. Camphor, refined, six cents per pound.

13. Chalk (not medicinal nor prepared for toilet purposes) when ground, precipitated naturally or artificially, or otherwise prepared, whether in the form of cubes, blocks, sticks or disks, or otherwise, including tailor's, billiard, red, or French chalk, one cent per pound. Manufactures of chalk not specially provided for in this act, twenty-five per centum ad valorem.

14. Chloroform, twenty cents per pound.

Coal-tar prepara-  
tions.

15. Coal-tar dyes or colors, not specially provided for in this Act, thirty per centum ad valorem; all other products or preparations of coal tar, not colors or dyes and not medicinal, not specially provided for in this Act, twenty per centum ad valorem.

16. Cobalt, oxide of, twenty-five cents per pound.

17. Collodion and all compounds of pyroxylin, whether known as celluloid or by any other name, fifty cents per pound; rolled or in sheets, unpolished, and not made up into articles, sixty cents per pound; if in finished or partly finished articles, and articles of which collodion or any compound of pyroxylin is the component material of chief value, sixty-five cents per pound and twenty-five per centum ad valorem.

18. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

Drugs.

19. Copperas or sulphate of iron, one-fourth of one cent per pound.

20. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nut-galls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible, but which are advanced in value or condition by refining, grinding, or other process, and not specially provided for in this Act, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem.

Proviso.  
Minimum rate.

21. Ethers: Sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ethers of all kinds not specially provided for in this Act, one dollar per pound: *Provided*, That no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

22. Extracts and decoctions of logwood and other dyewoods, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, seven-eighths of one cent per pound; extracts of quebracho and of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this Act, five-eighths of one cent per pound.

23. Gelatin, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem.

24. Glycerin, crude, not purified, one cent per pound; refined, three cents per pound.

25. Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmined, ten cents per pound.

26. Ink and ink powders, twenty-five per centum ad valorem.

27. Iodine, resublimed, twenty cents per pound.

28. Iodoform, one dollar per pound.

29. Licorice, extracts of, in paste, rolls, or other forms, four and one-half cents per pound.

30. Chiclet, ten cents per pound.

31. Magnesia, carbonate of, medicinal, three cents per pound; calcined, medicinal, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

#### OILS:

Oils.

32. Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, by whatever name known, whether liquid, solid, or in paste, in the manufacture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistant, not specially provided for in this Act, thirty per centum ad valorem.

33. Castor oil, thirty-five cents per gallon.

34. Cod-liver oil, fifteen cents per gallon.

35. Cotton-seed oil, four cents per gallon of seven and one-half pounds weight.

36. Croton oil, twenty cents per pound.

37. Flaxseed, linseed, and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

38. Fusel oil, or amylic alcohol, one-fourth of one cent per pound.

39. Hemp-seed oil and rape-seed oil, ten cents per gallon.

40. Olive oil, not specially provided for in this Act, forty cents per gallon; in bottles, jars, tins, or similar packages, fifty cents per gallon.

41. Peppermint oil, fifty cents per pound.

42. Seal, herring, whale, and other fish oil, not specially provided for in this Act, eight cents per gallon.

43. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia, one dollar per pound; morphia or morphine, sulphate of, and all alkaloids or salts of opium, one dollar per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this Act, forty per centum ad valorem; opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

Opium.

Paints, colors, and varnishes. PAINTS, COLORS, AND VARNISHES:

44. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, seventy-five cents per ton; manufactured, five dollars and twenty-five cents per ton.
45. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.
46. Blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, one-half of one cent per pound.
47. Black, made from bone, ivory, or vegetable substance, by whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty-five per centum ad valorem.
48. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, four and one-half cents per pound.
49. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for, when crude or not powdered, washed or pulverized, one-eighth of one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one and one-half cents per pound.
50. Orange mineral, three and three-eighths cents per pound.
51. Red lead, two and seven-eighths cents per pound.
52. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three and three-fourths cents per pound.
53. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; spirit varnishes, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.
54. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, ten cents per pound; when not containing quicksilver but made of lead or containing lead, five cents per pound.
55. White lead, white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, two and seven-eighths cents per pound.
56. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one cent per pound.
57. Zinc, oxide of, and white paint or pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-fourths cents per pound; sulphid of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.
58. All paints, colors, pigments, lakes, crayons, smalts and frostings, whether crude or dry or mixed, or ground with water or oil or with solutions other than oil, not otherwise specially provided for in this Act, thirty per centum ad valorem; all paints, colors and pigments, commonly known as artists' paints or colors, whether in tubes, pans, cakes or other forms, thirty per centum ad valorem.
59. Paris green, and London purple, fifteen per centum ad valorem.
60. Lead: Acetate of, white, three and one-fourth cents per pound; brown, gray, or yellow, two and one-fourth cents per pound; nitrate of, two and one-half cents per pound; litharge, two and three-fourth cents per pound.
61. Phosphorus, eighteen cents per pound.
62. Bichromate and chromate of, three cents per pound.

Potash.

POTASH:

63. Caustic or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two and one-half cents per pound.
64. Hydriodate, iodide, and iodate of, twenty-five cents per pound.
65. Nitrate of, or saltpeter, refined, one-half cent per pound.
66. Prussiate of, red, eight cents per pound; yellow, four cents per pound; cyanide of potassium, twelve and one-half per centum ad valorem.

PREPARATIONS:

Preparations.

67. Medicinal preparations containing alcohol, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty-five cents per pound, but in no case shall the same pay less than twenty-five per centum ad valorem.
68. Medicinal preparations not containing alcohol or in the preparation of which alcohol is not used, not specially provided for in this Act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.
69. Plasters, healing or curative, of all kinds, and court-plaster, thirty-five per centum ad valorem.
70. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and other toilet articles, and articles of perfumery, whether in sachets or otherwise, not containing alcohol or in the manufacture of which alcohol is not used, and not specially provided for in this Act, fifty per centum ad valorem.
71. Santonin, and all salts thereof containing eighty per centum or over of santonin, one dollar per pound.

SOAP:

Soap.

72. Castile soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet soap, including so-called medicinal or medicated soaps, fifteen cents per pound; all other soaps not specially provided for in this Act, twenty per centum ad valorem.

SODA:

Soda.

73. Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalis containing fifty per centum or more of bicarbonate of soda, three-fourths of one cent per pound.
74. Bichromate and chromate of soda, two cents per pound.
75. Crystal carbonate of soda, or concentrated soda crystals, or monohydrate, or sesquicarbonate of soda, three-tenths of one cent per pound; chlorate of soda two cents per pound.
76. Hydrate of, or caustic soda, three-fourths of one cent per pound; nitrite of soda, two and one-half cents per pound; hypo-sulphite and sulphide of soda, one-half of one cent per pound.
77. Sal soda, or soda crystals, not concentrated, two-tenths of one cent per pound.
78. Soda ash, three-eighths of one cent per pound; arseniate of soda, one and one-fourth cents per pound.
79. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
80. Sulphate of soda, or salt cake, or niter cake, one dollar and twenty-five cents per ton.
81. Sea moss, ten per centum ad valorem.
82. Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this Act, forty per centum ad valorem.
83. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.



84. Sulphur, refined or sublimed, or flowers of, eight dollars per ton.  
 85. Sumac, ground, three-tenths of one cent per pound.  
 86. Vanillin, eighty cents per ounce.

Schedule B.—  
 Earths, earthen-  
 ware, and glass-  
 ware.

# SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

Brick and tile.

## BRICK AND TILE:

87. Fire-brick, weighing not more than ten pounds each, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem; brick, other than fire-brick, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, forty-five per centum ad valorem.  
 88. Tiles, plain unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic mosaic, vitrified, semi-vitrified, flint, spar, embossed, enameled, ornamental, hand painted, gold decorated, and all other earthenware tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem.

Cement, lime, and plaster.

## CEMENT, LIME, AND PLASTER:

89. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.  
 90. Lime, five cents per one hundred pounds, including weight of barrel or package.  
 91. Plaster rock or gypsum, crude, fifty cents per ton; if ground or calcined, two dollars and twenty-five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem.  
 92. Pumice stone, wholly or partially manufactured, six dollars per ton; unmanufactured, fifteen per centum ad valorem.

Clays or earths.

## CLAYS OR EARTHS:

93. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt containing not more than fifteen per centum of bitumen, fifty cents per ton; asphaltum and bitumen, not specially provided for in this Act, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condition from its natural state, one dollar per ton; fullers' earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton.

Earthenware and china.

## EARTHENWARE AND CHINA:

94. Common yellow, brown, or gray earthenware, plain, embossed, or salt-glazed common stoneware, and crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; Rockingham earthenware not decorated, forty per centum ad valorem.

95. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including clock cases with or without movements, plaques, ornaments, toys, toy tea sets, charms, vases and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white and without super-added ornamentation of any kind, fifty-five per centum ad valorem.
96. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures thereof, or of which the same is the component material of chief value, by whatever name known, not specially provided for in this Act, if painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.
97. Articles and wares composed wholly or in chief value of earthy or mineral substances, or carbon, not specially provided for in this Act, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five per centum ad valorem.
98. Gas retorts, three dollars each; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric lighting, ninety cents per hundred; filter tubes, forty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

GLASS AND GLASSWARE:

Glass and glass-ware.

99. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demi-johns and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for, and whether their contents be dutiable or free, (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents) shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross: *Provided*, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem.
100. Glass bottles, decanters, or other vessels or articles of glass, cut, engraved, painted, colored, stained, silvered, gilded, etched, frosted, printed in any manner or otherwise ornamented, decorated, or ground (except such grinding as is necessary for fitting stoppers), and any articles of which such glass is the component material of chief value, and porcelain, opal and other blown glassware; all the foregoing, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem.
101. Unpolished, cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; above that, and not exceeding thirty by forty inches square, three and

Proviso.  
Minimum rate.

Proviso.  
Computation of  
duty on window  
glass imported in  
boxes.

three-eighths cents per pound; above that, and not exceeding forty by sixty inches square, three and seven-eighths cents per pound; above that, four and three-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

102. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.
103. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-fourth cents per square foot; all above that, one and three-fourths cents per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.
104. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, eight cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.
105. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding sixteen by twenty-four inches square, eleven cents per square foot; above that, and not exceeding twenty-four by thirty inches square, thirteen cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, thirty-eight cents per square foot.
106. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
107. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.
108. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five

Proviso.  
Ground, etc.,  
glass.

Minimum.

cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.

109. Lenses of glass or pebble, ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, with the edges unground, forty-five per centum ad valorem; if with their edges ground or beveled, ten cents per dozen pairs and forty-five per centum ad valorem.
110. Strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, and glass slides for magic lanterns, forty-five per centum ad valorem.
111. Opera and field glasses, telescopes, microscopes, photographic and projecting lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this Act, forty-five per centum ad valorem.
112. Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.
113. Fusible enamel, twenty-five per centum ad valorem.

**MARBLE AND STONE, AND MANUFACTURES OF:**

Marble, etc.

114. Marble in block, rough or squared only, sixty-five cents per cubic foot; onyx in block, rough or squared, one dollar and fifty cents per cubic foot; marble or onyx, sawed or dressed, over two inches in thickness, one dollar and ten cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, twelve cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, fifteen cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, eighteen cents per superficial foot; if rubbed in whole or in part, three cents per superficial foot in addition; mosaic cubes of marble, onyx, or stone, not exceeding two cubic inches in size, if loose, one cent per pound and twenty per centum ad valorem; if attached to paper or other material, twenty cents per superficial foot and thirty-five per centum ad valorem.
115. Manufactures of agate, alabaster, chalcedony, chrysolite, coral, cornelian, garnet, jasper, jet, malachite, marble, onyx, rock crystal, or spar, including clock cases with or without movements, not specially provided for in this Act, fifty per centum ad valorem.

**Stone—**

Stone.

116. Burr stones, manufactured or bound up into millstones, fifteen per centum ad valorem.
117. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, unmanufactured or undressed, not specially provided for in this Act, twelve cents per cubic foot.
118. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble and onyx, not specially provided for in this Act, hewn, dressed, or polished, fifty per centum ad valorem.
119. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

Slate.

Slate—

120. Slates, slate chimney-pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this Act, twenty per centum ad valorem.

Schedule C.  
Metals and man-  
ufactures of.

## SCHEDULE C.—METALS AND MANUFACTURES OF.

Iron ore, etc.

Proviso.  
No deduction  
from weight on ac-  
count of moisture,  
etc.

121. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites, forty cents per ton: *Provided*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith; basic slag, ground or unground, one dollar per ton.

Pig iron, etc.

122. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

Bar iron, etc.

123. Bar iron, square iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, six-tenths of one cent per pound.

Round iron, etc.

124. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

Provisos.  
Slabs, etc.

Charcoal iron.

Structural iron.

125. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, five-tenths of one cent per pound.

Plate iron, etc.

126. Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above two cents per pound, six-tenths of one cent per pound; valued above two cents and not above four cents per pound, one cent per pound; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all sheets or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

Proviso.  
Sheets.

Anchors, etc.

127. Iron or steel anchors or parts thereof, one and one-half cents per pound; forgings of iron or steel, or of combined iron and steel, of whatever shape or whatever degree or stage of manufacture, not specially provided for in this Act, thirty-five per centum ad valorem; anti-friction ball forgings of iron or steel, or of combined iron and steel, forty-five per centum ad valorem.

Hoop, etc.

128. Hoop, band, or scroll iron or steel, not otherwise provided for in this Act, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, five-tenths of one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, six-tenths of one cent per pound; thinner than number twenty wire gauge, eight-tenths of one cent per pound: *Provided*, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fas-

Proviso.  
Iron, etc., barrel  
hoops, etc.

tenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made; steel bands or strips, untempered, suitable for making band saws, three cents per pound and twenty per centum ad valorem; if tempered, or tempered and polished, six cents per pound and twenty per centum ad valorem.

129. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, five-tenths of one cent per pound.

130. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound; railway fish-plates or splice-bars, made of iron or steel, four-tenths of one cent per pound.

Railway bars, etc.

131. Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number thirty-two wire gauge, one and one-tenth cents per pound; thinner than number thirty-two wire gauge, one and two-tenths cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all sheets of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

Sheet iron or steel.

Proviso.  
Plates.

132. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated.

Galvanized plates.

133. Sheets of iron or steel, polished, planished, or glanced, by whatever name designated, two cents per pound: *Provided*, That plates or sheets of iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.

Polished sheets.  
Proviso.

Cleaned by acid,  
etc.

134. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-half cents per pound.

Tin plates, etc.

135. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-

Steel ingots, etc.

Saw plates.

tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, two cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

Wire.

WIRE:

Rods.

136. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths of one cent per pound; valued over four cents per pound, three-fourths of one cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: *Provided further*, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.

Provisos.  
Small rods.

Additional duty  
when tempered, etc.

Round iron, etc.

137. Round iron or steel wire, not smaller than number thirteen wire gauge, one and one-fourth cents per pound; smaller than number thirteen and not smaller than number sixteen wire gauge, one and one-half cents per pound; smaller than number sixteen wire gauge, two cents per pound: *Provided*, That all the foregoing valued at more than four cents per pound shall pay forty per centum ad valorem. Iron or steel or other wire not specially provided for in this Act, including such as is commonly known as hat wire, or bonnet wire, crinoline wire, corset wire, needle wire, piano wire, clock wire, and watch wire, whether flat or otherwise, and corset clasps, corset steels and dress steels, and sheet steel in strips, twenty-five one-thousandths of an inch thick or thinner, any of the foregoing, whether uncovered or covered with cotton, silk, metal, or other material, valued at more than four cents per pound, forty-five per centum ad valorem: *Provided*, That articles manufactured from iron, steel, brass, or copper wire, shall pay the rate of duty imposed upon the wire used in the manufacture of such articles, and in addition thereto one and one-fourth cents per pound, except that wire rope and wire strand shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture thereof, and in addition thereto one cent per pound; and on iron or steel wire coated with zinc, tin, or any other metal, two-tenths of one cent per pound in addition to the rate imposed on the wire from which it is made.

Provisos.  
Valued at more  
than 4 cents per  
pound to pay ad  
valorem duty.

Manufactures.

General provisions.

#### GENERAL PROVISIONS.

No rust allowance.

138. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

Definition of steel.

139. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementa-

tion, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

140. No article not specially provided for in this Act, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Articles manufactured from tin plate, etc.

141. On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-fourth of one cent per pound in addition to the rates provided in this Act on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid one cent per pound in addition to the rates provided in this Act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one-half of one cent per pound in addition to the rate provided in this Act for steel saw plates.

Additional rates for cold-rolled bars, etc.

# MANUFACTURES OF IRON AND STEEL.

Manufactures of iron and steel.

142. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and seven-eighths cents per pound.

143. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, valued at not more than six cents per pound, one cent per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

Proviso. Axles fitted in wheels.

144. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

145. Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, one and one-half cents per pound.

146. Card-clothing manufactured from tempered steel wire, forty-five cents per square foot; all other, twenty cents per square foot.

147. Cast-iron pipe of every description, four-tenths of one cent per pound.

148. Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

Cast-iron pipe.

149. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

150. Cast hollow-ware, coated, glazed, or tinned, two cents per pound.



151. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and one-eighth cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and three-eighths cents per pound; less than three-eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and seven-eighths cents per pound; less than five-sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

152. Lap welded, butt welded, seamed, or jointed iron or steel boiler tubes, pipes, flues, or stays, not thinner than number sixteen wire gauge, two cents per pound; welded cylindrical furnaces, made from plate metal, two and one-half cents per pound; all other iron or steel tubes, finished, not specially provided for in this Act, thirty-five per centum ad valorem.

Cutlery.

**CUTLERY:**

153. Penknives or pocketknives, clasp knives, pruning knives, and budding knives of all kinds, or parts thereof, and erasers or manicure knives, or parts thereof, wholly or partly manufactured, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: *Provided*, That blades, handles, or other parts of either or any of the foregoing articles, imported in any other manner than assembled in finished knives or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, clasp knives, pruningknives, manicure knives, and erasers valued at more than fifty and not more than one dollar and fifty cents per dozen. Razors and razor blades, finished or unfinished, valued at less than one dollar and fifty cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at one dollar and fifty cents per dozen and less than three dollars per dozen, one dollar per dozen and fifteen per centum ad valorem; valued at three dollars per dozen or more, one dollar and seventy-five cents per dozen and twenty per centum ad valorem. Scissors and shears, and blades for the same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents and not more than one dollar and seventy-five cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.

Proviso.  
Parts imported  
unassembled, etc.

154. Swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

Knives, etc.

155. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, with handles of mother-of-pearl, shell or ivory, sixteen cents each; with handles of deer horn, twelve cents each; with handles of hard rubber, solid bone, celluloid or any pyroxyline material, five cents each; with handles of any other mate-

rial than those above mentioned, one and one-half cents each, and in addition, on all the above articles, fifteen per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than forty-five per centum ad valorem.

Proviso.  
Minimum rate.

156. Files, file-blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, thirty cents per dozen; over two and one-half inches in length and not over four and one-half inches, fifty cents per dozen; over four and one-half inches in length and under seven inches, seventy-five cents per dozen; seven inches in length and over, one dollar per dozen.

FIREARMS:

Firearms.

157. Muskets, muzzle-loading shotguns, rifles, and parts thereof, twenty-five per centum ad valorem.

158. Double-barreled, sporting, breech-loading shotguns, combination shotguns and rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars each; double barrels for sporting breech-loading shotguns and rifles further advanced in manufacture than rough bored only, three dollars each; stocks for double-barreled sporting breech-loading shotguns and rifles wholly or partially manufactured, three dollars each; and in addition thereto on all such guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: *Provided*, That all double-barrel sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this Act, one dollar each and thirty-five per centum ad valorem. Revolving pistols or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.

Proviso.  
Guns imported  
without locks, etc.

159. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, forty per centum ad valorem.

NAILS, SPIKES, TACKS, AND NEEDLES:

Nails, etc.

160. Cut nails and cut spikes of iron or steel, six-tenths of one cent per pound.

161. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this Act, two and one-fourth cents per pound.

162. Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, one-half of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, one cent per pound.

163. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one cent per pound.

164. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, one and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.

165. Needles for knitting or sewing machines, including latch needles, one dollar per thousand and twenty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

Engraved plates, etc. **PLATES:**

166. Steel plates engraved, stereotype plates, electrotypes plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

Saws.

**SAWS:**

167. Rivets of iron or steel, two cents per pound.

168. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; steel band saws, finished or further advanced than tempered and polished, ten cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, thirty per centum ad valorem.

Screws.

169. Screws, commonly called wood screws, made of iron or steel, more than two inches in length, four cents per pound; over one inch and not more than two inches in length, six cents per pound; over one-half inch and not more than one inch in length, eight and one-half cents per pound; one-half inch and less in length, twelve cents per pound.

170. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, fifty per centum ad valorem.

Proviso.  
Wheels with axles  
fitted in.

171. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, one and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Miscellaneous  
metals.

#### MISCELLANEOUS METALS AND MANUFACTURES OF.

172. Aluminum, and alloys of any kind in which aluminum is the component material of chief value, in crude form, eight cents per pound; in plates, sheets, bars, and rods, thirteen cents per pound.

173. Antimony, as regulus or metal, three-fourths of one cent, per pound.

174. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

175. Bronze powder, twelve cents per pound; bronze or Dutch-metal or aluminum, in leaf, six cents per package of one hundred leaves.

176. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.

Gold and silver.

**GOLD AND SILVER:**

177. Gold leaf, one dollar and seventy-five cents per package of five hundred leaves.

178. Silver leaf, seventy-five cents per package of five hundred leaves.

179. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, five cents per pound and thirty-five per centum ad valorem; laces, embroideries, braids, galloons, trimmings, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, bullions, or metal threads, sixty per centum ad valorem.

180. Hooks and eyes, metallic, whether loose, carded or otherwise, including weight of cards, cartons, and immediate wrappings and labels, five and one-half cents per pound and fifteen per centum ad valorem.

**LEAD:**

Lead.

Proviso.  
Lead-bearing ores.

181. Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

182. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this Act, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; all the foregoing, two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and one-half cents per pound.

183. Metallic mineral substances in a crude state, and metals unwrought, not specially provided for in this Act, twenty per centum ad valorem; monazite sand and thorite, six cents per pound.

184. Mica, unmanufactured, or rough trimmed only, six cents per pound and twenty per centum ad valorem; mica, cut or trimmed, twelve cents per pound and twenty per centum ad valorem.

185. Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, or sheets, six cents per pound.

186. Pens, metallic, except gold pens, twelve cents per gross.

187. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

188. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated, and not commonly known as jewelry, thirty-five per centum ad valorem.

189. Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

190. Type metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem.

Watch movements.

191. Watch movements, whether imported in cases or not, if having not more than seven jewels, thirty-five cents each; if having more than seven jewels and not more than eleven jewels, fifty cents each; if having more than eleven jewels and not more than fifteen jewels, seventy-five cents each; if having more than fifteen jewels and not more than seventeen jewels, one dollar and twenty-five cents each; if having more than seventeen jewels, three dollars each, and in addition thereto, on all the foregoing, twenty-five per centum ad valorem; watch cases and parts of watches, including watch dials, chronometers, box or ship, and parts thereof, clocks and parts thereof, not otherwise provided for in this Act, whether separately packed or otherwise, not composed wholly or in part of china, porcelain, parian, bisque or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem.

192. Zinc in blocks or pigs, one and one-half cents per pound; in sheets, two cents per pound; old and worn-out, fit only to be remanufactured, one cent per pound.

193. Articles or wares not specially provided for in this Act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

Schedule D.—  
Wood and manufac-  
tures of.

#### SCHEDULE D.—WOOD AND MANUFACTURES OF.

194. Timber hewn, sided, or squared (not less than eight inches square), and round timber used for spars or in building wharves, one cent per cubic foot.

Proviso.  
From countries  
imposing export  
duty on saw logs,  
etc.

195. Sawed boards, planks, deals, and other lumber of whitewood, sycamore, and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this Act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That if any country or dependency shall impose an export duty upon saw logs, round unmanufactured timber, stave bolts, shingle bolts, or heading bolts, exported to the United States, or a discriminating charge upon boom sticks, or chains used by American citizens in towing logs, the amount of such export duty, tax, or other charge, as the case may be, shall be added as an additional duty to the duties imposed upon the articles mentioned in this paragraph when imported from such country or dependency.

196. Paving posts, railroad ties, and telephone, trolley, electric-light and telegraph poles of cedar or other woods, twenty per centum ad valorem.

197. Kindling woods in bundles not exceeding one-quarter of a cubic foot each, three-tenths of one cent per bundle; if in larger bundles, three-tenths of one cent for each additional quarter of a cubic foot or fractional part thereof.

198. Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured

than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this Act, twenty per centum ad valorem.

199. Clapboards, one dollar and fifty cents per thousand.

200. Hubs for wheels, posts, heading bolts, stave bolts, last-blocks, wagon-blocks, oar-blocks, heading-blocks, and all like blocks or sticks, rough-hewn, sawed or bored, twenty per centum ad valorem; fence posts, ten per centum ad valorem.

201. Laths, twenty-five cents per one thousand pieces.

202. Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.

203. Shingles, thirty cents per thousand.

204. Casks, barrels, and hogsheads, (empty), sugar-box shooks, and packing-boxes (empty), and packing-box shooks, of wood, not specially provided for in this Act, thirty per centum ad valorem.

205. Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddocks or pomelos, thirty per centum ad valorem: *Provided*, That the thin wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.

Proviso.  
Orange and lemon  
box shooks.

206. Chair cane or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem; osier or willow prepared for basket makers' use, twenty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

207. Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.

208. House or cabinet furniture, of wood, wholly or partly finished, and manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

#### SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

Schedule E.  
Sugar, molasses,  
and manufactures  
of.

209. Sugars not above number sixteen Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one-hundredths of one cent per pound, and for every additional degree shown by the polariscopic test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety-five one-hundredths of one cent per pound; molasses testing above forty degrees and not above fifty-six degrees, three cents per gallon; testing fifty-six degrees and above, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test: *Provided*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same.

Proviso.  
Hawaiian treaty  
not impaired.  
S. L., vol. 19, p.  
625.  
S. L., vol. 25, p.  
1399.  
S. L., vol. 26, p.  
844.

210. Maple sugar and maple sirup, four cents per pound; glucose or grape sugar, one and one-half cents per pound; sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.

211. Saccharine, one dollar and fifty cents per pound and ten per centum ad valorem.

212. Sugar candy and all confectionery not specially provided for in this Act, valued at fifteen cents per pound or less, and on sugars after being refined, when tintured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

Schedule F.  
Tobacco and man-  
ufactures of.  
Wrappers.

#### SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

Fillers.

Definitions,  
"wrapper," "filler."

213. Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this Act, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

214. The term wrapper tobacco as used in this Act means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

215. All other tobacco, manufactured or unmanufactured, not specially provided for in this Act, fifty-five cents per pound.

216. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty-five cents per pound.

217. Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Schedule G.  
Agricultural  
products and pro-  
visions.  
Live animals.

#### SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

##### ANIMALS, LIVE:

218. Cattle, if less than one year old, two dollars per head; all other cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per centum ad valorem.

219. Swine, one dollar and fifty cents per head.

220. Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.

221. Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

222. All other live animals, not specially provided for in this Act, twenty per centum ad valorem.

**BREADSTUFFS AND FARINACEOUS SUBSTANCES:**

Breadstuffs.

- 223. Barley, thirty cents per bushel of forty-eight pounds.
- 224. Barley-malt, forty-five cents per bushel of thirty-four pounds.
- 225. Barley, pearled, patent, or hulled, two cents per pound.
- 226. Buckwheat, fifteen cents per bushel of forty-eight pounds.
- 227. Corn or maize, fifteen cents per bushel of fifty-six pounds.
- 228. Corn meal, twenty cents per bushel of forty-eight pounds.
- 229. Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.
- 230. Oats, fifteen cents per bushel.
- 231. Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.
- 232. Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
- 233. Rye, ten cents per bushel; rye flour, one-half of one cent per pound.
- 234. Wheat, twenty-five cents per bushel.
- 235. Wheat flour, twenty-five per centum ad valorem.

**DAIRY PRODUCTS:**

Dairy products.

- 236. Butter, and substitutes therefor, six cents per pound.
- 237. Cheese, and substitutes therefor, six cents per pound.
- 238. Milk, fresh, two cents per gallon.
- 239. Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

**FARM AND FIELD PRODUCTS:**

Farm and field products.

- 240. Beans, forty-five cents per bushel of sixty pounds.
- 241. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of all tins, jars, and other immediate coverings; all vegetables, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this Act, and fish paste or sauce, forty per centum ad valorem.
- 242. Cabbages, three cents each.
- 243. Cider, five cents per gallon.
- 244. Eggs, not specially provided for in this Act, five cents per dozen.
- 245. Eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.
- 246. Hay, four dollars per ton.
- 247. Honey, twenty cents per gallon.
- 248. Hops, twelve cents per pound; hop extract and lupulin, fifty per centum ad valorem.
- 249. Onions, forty cents per bushel; garlic, one cent per pound.
- 250. Pease, green, in bulk or in barrels, sacks, or similar packages, and seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for, thirty cents per bushel; split pease, forty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
- 251. Orchids, palms, dracænas, crotons and azaleas, tulips, hyacinths, narcissi, jonquils, lilies, lilies of the valley, and all other bulbs, bulbous roots, or corms, which are cultivated for their flowers, and natural flowers of all kinds, preserved or



fresh, suitable for decorative purposes, twenty-five per centum ad valorem.

252. Stocks, cuttings or seedlings of Myrobalan plum, Mahaleb or Mazzard cherry, three years old or less, fifty cents per thousand plants and fifteen per centum ad valorem; stocks, cuttings or seedlings of pear, apple, quince and the St. Julien plum, three years old or less, and evergreen seedlings, one dollar per thousand plants and fifteen per centum ad valorem; rose plants, budded, grafted, or grown on their own roots, two and one-half cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen, shrubs and vines, manetti, multiflora, and brier rose, and all trees, shrubs, plants and vines, commonly known as nursery or greenhouse stock, not specially provided for in this Act, twenty-five per centum ad valorem.
253. Potatoes, twenty-five cents per bushel of sixty pounds.
254. Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this Act, twenty-five cents per bushel of fifty-six pounds; poppy seed, fifteen cents per bushel; but no drawback shall be allowed upon oil cake made from imported seed, nor shall any allowance be made for dirt or other impurities in any seed; seeds of all kinds not specially provided for in this Act, thirty per centum ad valorem.
255. Straw, one dollar and fifty cents per ton.
256. Teazles, thirty per centum ad valorem.
257. Vegetables in their natural state, not specially provided for in this Act, twenty-five per centum ad valorem.

## Fish.

## FISH:

258. Fish known or labeled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, box or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle, jar, box or can; containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, box or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, box or can; if in other packages, forty per centum ad valorem. All other fish, (except shellfish), in tin packages, thirty per centum ad valorem; fish in packages containing less than one-half barrel, and not specially provided for in this Act, thirty per centum ad valorem.
259. Fresh-water fish not specially provided for in this Act, one-fourth of one cent per pound.
260. Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.
261. Fish, fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation, not specially provided for in this Act, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut or salmon, fresh, pickled or salted, one cent per pound.

## Fruits and nuts.

## FRUITS AND NUTS:

262. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; apples, peaches, pears, and other edible fruits, including berries, when dried, desiccated, evaporated or prepared in any manner, not specially provided for in this Act, two cents per pound; berries, edible, in

their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem.

263. Comfits, sweetmeats, and fruits preserved in sugar, molasses, spirits, or in their own juices, not specially provided for in this Act, one cent per pound and thirty-five per centum ad valorem; if containing over ten per centum of alcohol and not specially provided for in this Act, thirty-five per centum ad valorem and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, twenty-five per centum ad valorem.
264. Figs, plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one-half of one cent per pound; currants, Zante or other, two cents per pound; olives, green or prepared, in bottles, jars, or similar packages, twenty-five cents per gallon; in casks or otherwise than in bottles, jars, or similar packages, fifteen cents per gallon.
265. Grapes in barrels or other packages, twenty cents per cubic foot of capacity of barrels or packages.
266. Oranges, lemons, limes, grape fruit, shaddocks or pomelos, one cent per pound.
267. Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.
268. Pineapples, in barrels and other packages, seven cents per cubic foot of the capacity of barrels or packages; in bulk, seven dollars per thousand.

Nuts—

Nuts.

269. Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound.
270. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.
271. Peanuts or ground beans, unshelled, one-half of one cent per pound; shelled, one cent per pound.
272. Nuts of all kinds, shelled or unshelled, not specially provided for in this Act, one cent per pound.

MEAT PRODUCTS:

Meat products.

273. Bacon and hams, five cents per pound.
274. Fresh beef, veal, mutton, and pork, two cents per pound.
275. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty-five per centum ad valorem.
276. Extract of meat, not specially provided for in this Act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the package in which the same is imported.
277. Lard, two cents per pound.
278. Poultry, live, three cents per pound; dressed, five cents per pound.
279. Tallow, three-fourths of one cent per pound; wool grease, including that known commercially as degrass or brown wool grease, one-half of one cent per pound.

MISCELLANEOUS PRODUCTS:

Miscellaneous products.

280. Chicory-root, raw, dried, or undried, but unground, one cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two and one-half cents per pound.

281. Chocolate and cocoa, prepared or manufactured, not specially provided for in this Act, valued at not over fifteen cents per pound, two and one-half cents per pound; valued above fifteen and not above twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four and not above thirty-five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise; powdered cocoa, unsweetened, five cents per pound.
282. Cocoa-butter or cocoa-butterine, three and one-half cents per pound.
283. Dandelion-root and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this Act, two and one-half cents per pound.
284. Salt in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.
285. Starch, including all preparations, from whatever substance produced, fit for use as starch, one and one-half cents per pound.
286. Dextrine, burnt starch, gum substitute, or British gum, two cents per pound.
287. Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this Act, three cents per pound.
288. Vinegar, seven and one-half cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Salt, etc.

Provisos.  
Imported in bond,  
used in curing fish,  
etc., refund, etc., of  
duties.

Exporters of  
meats, etc.

Schedule H.  
Spirits, wines,  
and other beverages.

#### SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

##### SPIRITS.

Spirits.

289. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.

290. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating

to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other package, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

Provisos.  
Ascertaining  
proof.

Liquors in casks,  
etc., from countries  
denying entrance to  
similar sized casks,  
etc.

Casks of less than  
10 gallons.

291. On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

292. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this Act, two dollars and twenty-five cents per proof gallon.

293. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

294. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

#### WINES.

Wines.

295. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon; but no separate or additional duty shall be levied on the bottles.

Sparkling wines.

296. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cor-

Still wines.

Provisos.  
Excessive  
strength classed as  
spirits.

No breakage al-  
lowance.

Duty on jugs.	dials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.
Ale, etc.	297. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.
Malt extract.	298. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.
Cherry juice, etc.	299. Cherry juice and prune juice, or prune wine, and other fruit juices not specially provided for in this Act, containing no alcohol or not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, sixty cents per gallon, and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.
Ginger ale, etc.	300. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol in plain green or colored, molded or pressed, glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.
Mineral waters, etc.	301. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this Act, in green or colored glass bottles, containing not more than one pint, twenty cents per dozen bottles. If containing more than one pint and not more than one quart, thirty cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty-four cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged thereon if imported empty or separately.

Schedule I.  
Cotton manufac-  
tures.  
Thread and yarn.

#### SCHEDULE I.—COTTON MANUFACTURES.

302. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fourth of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for,

six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty and up to number eighty, one-fourth of one cent per number per pound; on number eighty and above, three-tenths of one cent per number per pound; cotton card laps, roping, sliver or roving, forty-five per centum ad valorem.

303. Spool thread of cotton, including crochet, darning, and embroidery cottons on spools or reels, containing on each spool or reel not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool or reel, for every additional hundred yards or fractional part thereof in excess of one hundred, six cents per dozen spools or reels; if otherwise than on spools or reels, one-half of one cent for each one hundred yards or fractional part thereof: *Provided*, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools or reels.

Spool thread.

Proviso.  
Assessment of  
duty.  
Cotton cloth.

304. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

305. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached, and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

Proviso.  
Finer quality.

306. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half

Proviso.  
Finer quality.

cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

Proviso.  
Finer quality.

307. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

308. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, five cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five and one-half cents per square yard; exceeding five square yards to the pound, six cents

per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square yard; exceeding three and one-half square yards to the pound, seven cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard; bleached, valued at over fifteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over seventeen and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

Proviso.  
Finer quality.

309. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards to the pound, five and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six and one-half cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over fourteen cents per square yard; bleached, valued at over sixteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over twenty cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

Proviso.  
Finer quality.

310. The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or otherwise, whether figured, fancy, or plain, the warp and filling threads of which can be counted by unraveling or other practicable means.

Definition.

311. Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton is the component material of chief value, eight cents per square yard and thirty per centum ad valorem: *Provided*, That no such cloth shall pay a less rate of duty than fifty per centum ad valorem. Cotton cloth, filled or coated, three cents per square yard and twenty per centum ad valorem.

Proviso.  
Minimum.

312. Handkerchiefs or mufflers composed of cotton, whether in the piece or otherwise and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch; but such handkerchiefs or mufflers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mufflers are hemstitched, or imitation hemstitched, or reversed, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mufflers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or trimmed wholly or in part with lace or with tucking or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.

Handkerchiefs or  
mufflers.



313. Cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure, whether known as lappets or otherwise, and whether unbleached, bleached, dyed, colored, stained, painted, or printed, shall pay, in addition to the duty herein provided for other cotton cloth of the same description, or condition, weight, and count of threads to the square inch, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard.

Clothing, etc.

314. Clothing, ready-made, and articles of wearing apparel of every description, including neck-ties or neckwear composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise provided for in this Act, fifty per centum ad valorem: *Provided*, That any outside garment provided for in this paragraph having india-rubber as a component material shall pay a duty of fifteen cents per pound and fifty per centum ad valorem.

Proviso.  
India-rubber mix-  
tures.

Plushes, etc.

315. Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut; any of the foregoing composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: *Provided*, That corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: *Provided further*, That manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: *Provided further*, That none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.

Provisos.  
Corduroys of veg-  
etable fiber, etc.

Manufactures.

Minimum.

316. Curtains, table covers, and all articles manufactured of cotton chenille or of which cotton chenille is the component material of chief value, fifty per centum ad valorem.

Stockings.

317. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this Act, thirty per centum ad valorem.

318. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, fifty cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, sixty cents per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, seventy cents per dozen pairs; valued at more than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at more than three dollars per dozen pairs and not more than five dollars per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem.

319. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half-hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar and ten cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.

Underwear, etc.

320. Bandings, beltings, bindings, bone casings, cords, garters, lining for bicycle tires, ribbons, suspenders and braces, tapes, tubing, and webs or webbing, any of the foregoing articles made of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber, ten cents per pound and fifteen per centum ad valorem; loom harness or healds made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset lacings made of cotton or other vegetable fiber, twenty-five cents per pound and fifteen per centum ad valorem; labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem.

Bandings, belt-  
ings, etc.

321. Cotton table damask, forty per centum ad valorem; cotton duck, thirty-five per centum ad valorem.

322. All manufactures of cotton not specially provided for in this Act, forty-five per centum ad valorem.

#### SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

Schedule J.  
Flax, hemp, jute,  
and manufactures  
of.  
Flax.

323. Flax straw, five dollars per ton.

324. Flax, not hackled or dressed, one cent per pound.

325. Flax, hackled, known as "dressed line," three cents per pound.

326. Tow of flax, twenty dollars per ton.

327. Hemp, and tow of hemp, twenty dollars per ton; hemp, hackled, known as "line of hemp," forty dollars per ton.

Hemp.

328. Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty-five per centum ad valorem.

Yarn.

329. Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, one cent per pound; cables and cordage made of hemp, tarred or untarred, two cents per pound.

Cables, etc

330. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, thirteen cents per pound; if made from yarn finer than five lea or number, three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.

331. Single yarns in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, seven cents per pound; finer than eight lea or number and not finer than eighty lea or number, forty per centum ad valorem; single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem.

332. Flax gill netting, nets, webs, and seines shall pay the same duty per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty-five per centum ad valorem.

333. Floor mattings, plain, fancy or figured, manufactured from straw, round or split, or other vegetable substances not otherwise provided for, including what are commonly known as Chinese, Japanese, and India straw mattings, valued at not exceeding ten cents per square yard, three cents per square yard; valued at exceeding ten cents per square yard, seven cents per square yard and twenty-five per centum ad valorem.

334. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, five cents per square yard and thirty-five per centum ad valorem; valued above fifteen cents per square yard, ten cents per square yard and thirty-five per centum ad valorem.

335. Hydraulic hose, made in whole or in part of flax, hemp, ramie, or jute, twenty cents per pound.

336. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.

337. Oilcloth for floors, stamped, painted, or printed, including linoleum or corticene, figured or plain, and all other oilcloth (except silk oilcloth) under twelve feet in width not specially provided for herein, eight cents per square yard and fifteen per centum ad valorem; oil cloth for floors and linoleum or corticene, twelve feet and over in width, inlaid linoleum or corticene, and cork carpets, twenty cents per square yard and twenty per centum ad valorem; waterproof cloth, composed of cotton or other vegetable fiber, whether composed in part of india-rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.

338. Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem.

Laces, etc.

339. Laces, lace window curtains, tidies, pillow shams, bed sets, insertings, flouncings, and other lace articles; handkerchiefs, napkins, wearing apparel, and other articles, made wholly or in part of lace, or in imitation of lace; nets or nettings, veils and veilings, etamines, vitrages, neck ruffings, ruchings, tuckings, flutings, and quillings; embroideries and all trimmings, including braids, edgings, insertings, flouncings, galloons, gorings, and bands; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with a letter, monogram, or otherwise; tamboured or appliquéed articles, fabrics or wearing apparel; hem-stitched or tucked flouncings or skirtings, and articles made wholly or in part of ruffings, tuckings, or rouchings; all of the foregoing, composed wholly or in chief value of flax, cotton, or other vegetable fiber, and not elsewhere specially provided for in this Act, whether composed in part of india rubber or otherwise, sixty per centum ad valorem: *Provided*, That no wearing apparel or other article or textile fabrics, when embroidered by hand or machinery, shall pay duty at

Proviso.  
Minimum.

a less rate than that imposed in any schedule of this Act upon any embroideries of the materials of which such embroidery is composed.

340. Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent per square yard; when counting more than five such points or spaces to the inch, one-half of one cent per square yard in addition for each such point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than fifty per centum ad valorem.

Proviso.  
Minimum.

341. Plain woven fabrics of single jute yarns, by whatever name known, not exceeding sixty inches in width, weighing not less than six ounces per square yard and not exceeding thirty threads to the square inch, counting the warp and filling, five-eighths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty-five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

342. All pile fabrics of which flax is the component material of chief value, sixty per centum ad valorem.

343. Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

344. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.

345. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered or initialed, fifty-five per centum ad valorem.

346. Woven fabrics or articles not specially provided for in this Act, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard, and in addition thereto, on all the foregoing, thirty per centum ad valorem: *Provided*, That none of the foregoing articles in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Woven fabrics of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, including such as is known as shirting cloth, weighing less than four and one-half

Proviso.  
Minimum.

ounces per square yard and containing more than one hundred threads to the square inch, counting the warp and filling, thirty-five per centum ad valorem.

347. All manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this Act, forty-five per centum ad valorem.

Schedule K.  
Wool and manu-  
factures of wool.

#### SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

Classification.

348. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

349. Class one, that is to say, merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adrianople skin wool or butcher's wool, and such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere, and all wools not hereinafter included in classes two and three.

350. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca, and other like animals.

Standard samples.

351. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camel's hair, and all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria, and elsewhere, excepting improved wools hereinafter provided for.

352. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this Act, and the Secretary of the Treasury is authorized to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

353. Whenever wools of class three shall have been improved by the admixture of Merino or English blood, from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

354. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per cent of dirt or other foreign substance, shall be three times the duty to which they would otherwise be subjected.

355. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.

356. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby excepted. The duty upon wool of the sheep or hair of the camel, Angora, goat, alpaca, and other like animals of any class which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. When the duty assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this Act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

Proviso.  
Skirted wools ex-  
cepted.

357. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

Rates of duty.  
Wools.

358. On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound.

359. On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.

360. The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

361. Top waste, slubbing waste, roving waste, ring waste, and gar-netted waste, thirty cents per pound.

362. Shoddy, twenty-five cents per pound; noils, wool extract, yarn waste, thread waste, and all other wastes composed wholly or in part of wool, and not especially provided for in this Act, twenty cents per pound.

363. Woolen rags, mungo, and flocks, ten cents per pound.

364. Wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this Act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this Act.

365. On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class; valued at more than thirty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, forty per centum ad valorem.

Yarns.

Cloths, etc.

366. On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this Act, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this Act on a pound of unwashed wool of the first class; valued at above forty cents per pound and not above seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.

Blankets, etc.

367. On blankets, and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this Act on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem. On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this Act: *Provided*, That on blankets over three yards in length the same duties shall be paid as on cloths.

Proviso.  
Higher grades.

Dress goods, etc.

368. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square yard; valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

Proviso.  
Higher grades.

Dress goods.

369. On women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this Act, the duty shall be eleven cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

Proviso.  
Higher grades.

Clothing, etc.

370. On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description, made up or manufactured wholly or in part, felts not woven and not specially provided for in this Act, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this Act on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

371. Webblings, gorings, suspenders, braces, bandings, beltings, bindings, braids, galloons, edgings, insertings, flouncings, fringes, gimps, cords, tassels, laces and other trimmings and articles made wholly or in part of lace, embroideries and articles embroidered by hand or machinery, head nets, netting, buttons or barrel buttons or buttons of other forms for tassels or ornaments, and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether composed in part of india-rubber or otherwise, fifty cents per pound and sixty per centum ad valorem.

Webblings, etc.

372. Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

Carpets.

373. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

374. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

375. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

376. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

377. Treble ingrain, three-ply, and all chain Venetian carpets, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.

378. Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard, and in addition thereto forty per centum ad valorem.

379. Carpets of every description woven whole for rooms, and Oriental, Berlin, Ambusson, Axminster, and similar rugs, ten cents per square foot and in addition thereto, forty per centum ad valorem.

380. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem.

381. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, fifty per centum ad valorem.

382. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

Mats, rugs, etc.

383. Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca or other animal, whether manufactured by the woolen, worsted, felt, or any other process.

"Wool," definition of.

#### SCHEDULE L.—SILKS AND SILK GOODS.

384. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, forty cents per pound.

Schedule L.  
Silks and silk goods.  
Partially manufactured.



385. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins, cops, warps, or on beams, valued at not exceeding one dollar per pound, twenty cents per pound and fifteen per centum ad valorem; valued at over one dollar per pound and not exceeding one dollar and fifty cents per pound, thirty cents per pound and fifteen per centum ad valorem; valued at over one dollar and fifty cents per pound and not exceeding two dollars per pound, forty cents per pound and fifteen per centum ad valorem; valued at over two dollars per pound and not exceeding two dollars and fifty cents per pound, fifty cents per pound and fifteen per centum ad valorem; valued at over two dollars and fifty cents per pound, sixty cents per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than thirty-five per centum ad valorem.

Velvets, etc.

386. Velvets, velvet or plush ribbons, chenilles, or other pile fabrics, cut or uncut, composed of silk, or of which silk is the component material of chief value, not specially provided for in this Act, one dollar and fifty cents per pound and fifteen per centum ad valorem; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound and fifteen per centum ad valorem; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Woven fabrics,  
etc.

387. Woven fabrics in the piece, not specially provided for in this Act, weighing not less than one and one-third ounces per square yard and not more than eight ounces per square yard, and containing not more than twenty per centum in weight of silk, if in the gum, fifty cents per pound, and if dyed in the piece, sixty cents per pound; if containing more than twenty per centum and not more than thirty per centum in weight of silk, if in the gum, sixty-five cents per pound, and if dyed in the piece, eighty cents per pound; if containing more than thirty per centum and not more than forty-five per centum in weight of silk, if in the gum, ninety cents per pound, and if dyed in the piece, one dollar and ten cents per pound; if dyed in the thread or yarn and containing not more than thirty per centum in weight of silk, if black (except selvages), seventy-five cents per pound, and if other than black, ninety cents per pound; if containing more than thirty and not more than forty-five per centum in weight of silk, if black (except selvages), one dollar and ten cents per pound, and if other than black, one dollar and thirty cents per pound; if containing more than forty-five per centum in weight of silk, or if composed wholly of silk, if dyed in the thread or yarn and weighted in the dyeing so as to exceed the original weight of the raw silk, if black (except selvages), one dollar and fifty cents per pound, and if other than black, two dollars and twenty-five cents per pound; if dyed in the thread or yarn, and the weight is not increased by dyeing beyond the original weight of the raw silk, three dollars per pound; if in the gum, two dollars and fifty cents per pound; if boiled off, or dyed in the piece, or printed, three dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if in the gum, or if dyed in the thread or yarn, two and one-half dollars per pound; if weighing less than one and one-third ounces and more than one-third of an ounce per square yard, if boiled off, three dollars per pound; if dyed or printed in the piece, three dollars and twenty-five cents per pound; if weighing not more than one-third of an ounce per square yard, four dollars and fifty cents per pound; but in no case shall any of the foregoing fabrics in this paragraph pay a less rate of duty than fifty per centum ad valorem.

If a n d kerchiefs,  
etc.

388. Handkerchiefs or mufflers composed wholly or in part of silk, whether in the piece or otherwise, finished or unfinished, if not

hemmed or hemmed only, shall pay the same rate of duty as is imposed on goods in the piece of the same description, weight, and condition as provided for in this schedule; but such handkerchiefs or mufflers shall not pay a less rate of duty than fifty per centum ad valorem; if such handkerchiefs or mufflers are hemstitched or imitation hemstitched, or revered or have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliqued, or are made or trimmed wholly or in part with lace, or with tucking or insertion, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than sixty per centum ad valorem.

389. Bandings, including hat bands, beltings, bindings, bone casings, braces, cords, cords and tassels, garters, gorings, suspenders, tubings, and webs and webbings, composed wholly or in part of silk, and whether composed in part of india-rubber or otherwise, if not embroidered in any manner by hand or machinery, fifty per centum ad valorem.

Bandings, etc.

390. Laces, and articles made wholly or in part of lace, edgings, insertings, galloons, chiffon or other flouncings, nets or nettings and veilings, neck ruffings, ruchings, braids, fringes, trimmings, embroideries and articles embroidered by hand or machinery, or tamboured or appliqued, clothing ready made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all of the above-named articles made of silk, or of which silk is the component material of chief value, not specially provided for in this Act, and silk goods ornamented with beads or spangles, of whatever material composed, sixty per centum ad valorem: *Provided*, That any wearing apparel or other articles provided for in this paragraph (except gloves) when composed in part of india-rubber, shall be subject to a duty of sixty per centum ad valorem.

Laces.

Proviso.  
India-rubber mix-  
tures.

391. All manufactures of silk, or of which silk is the component material of chief value, including such as have india-rubber as a component material, not specially provided for in this Act, and all Jacquard figured goods in the piece, made on looms, of which silk is the component material of chief value, dyed in the yarn, and containing two or more colors in the filling, fifty per centum ad valorem: *Provided*, That all manufactures, of which wool is a component material, shall be classified and assessed for duty as manufactures of wool.

Manufactures of  
silk.

Proviso.  
Wool mixtures.

392. In ascertaining the weight of silk under the provisions of this schedule, the weight shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or other foreign substance or material.

Ascertaining  
weight.

# SCHEDULE M.—PULP, PAPERS, AND BOOKS.

Schedule M.  
Pulp, papers, and  
books.

## PULP AND PAPERS:

393. Mechanically ground wood pulp, one-twelfth of one cent per pound, dry weight; chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached, one-fourth of one cent per pound, dry weight: *Provided*, That if any country or dependency shall impose an export duty on pulp wood exported to the United States, the amount of such export duty shall be added, as an additional duty, to the duties herein imposed upon wood pulp, when imported from such country or dependency.

Pulp and paper.

Proviso.  
Additional duty  
from countries im-  
posing export duty.

394. Sheathing paper and roofing felt, ten per centum ad valorem.

395. Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, one and one-half cents per pound and fifteen per centum ad valorem.
396. Printing paper, unsized, sized or glued, suitable for books and newspapers, valued at not above two cents per pound, three-tenths of one cent per pound; valued above two cents and not above two and one-half cents per pound, four-tenths of one cent per pound; valued above two and one-half cents per pound and not above three cents per pound, five-tenths of one cent per pound; valued above three cents and not above four cents per pound, six-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per centum ad valorem: *Provided*, That if any country or dependency shall impose an export duty upon pulp wood exported to the United States, there shall be imposed upon printing paper when imported from such country or dependency, an additional duty of one-tenth of one cent per pound for each dollar of export duty per cord so imposed, and proportionately for fractions of a dollar of such export duty.
397. Papers commonly known as copying paper, stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, and all similar papers, white, colored or printed, weighing not over six pounds to the ream of four hundred and eighty sheets, on a basis of twenty by thirty inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem; if weighing over six pounds and not over ten pounds to the ream, and letter copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem; crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem.
398. Surface-coated papers not specially provided for in this Act, two and one-half cents per pound and fifteen per centum ad valorem; if printed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, three cents per pound and twenty per centum ad valorem; parchment papers, two cents per pound and ten per centum ad valorem; plain basic photographic papers for albumenizing, sensitizing, or baryta coating, three cents per pound and ten per centum ad valorem; albumenized or sensitized paper or paper otherwise surface coated for photographic purposes, thirty per centum ad valorem.

Proviso.  
Additional duty  
from countries im-  
posing export duty.

#### MANUFACTURES OF PAPER:

Manufactures of  
paper.  
Envelopes.

Prints, etc.

399. Paper envelopes, plain, twenty per centum ad valorem; if bordered, embossed, printed, tinted, or decorated, thirty-five per centum ad valorem.
400. Lithographic prints from stone, zinc, aluminum or other material, bound or unbound (except cigar labels, flaps, and bands, lettered, or otherwise, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in or forming a part of printed books, not specially provided for in this Act), on paper or other material not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; on paper or other material exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and

exceeding thirty-five square inches, but not exceeding four hundred square inches cutting size in dimensions, eight cents per pound; exceeding four hundred square inches cutting size in dimensions, thirty-five per centum ad valorem; prints exceeding eight one-thousandths of one inch and not exceeding twenty one-thousandths of one inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from stone, zinc, aluminum or other material, on cardboard or other material, exceeding twenty one-thousandths of one inch in thickness, six cents per pound; lithographic cigar labels, flaps and bands, lettered or blank, printed from stone, zinc, aluminum or other material, if printed in less than eight colors (bronze printing to be counted as two colors), but not including labels, flaps and bands printed in whole or in part in metal leaf, twenty cents per pound. Labels, flaps and bands, if printed entirely in bronze printing, fifteen cents per pound; labels, flaps and bands printed in eight or more colors, but not including labels, flaps and bands printed in whole or in part in metal leaf, thirty cents per pound; labels, flaps and bands printed in whole or in part in metal leaf, fifty cents per pound. Books of paper or other material for children's use, containing illuminated lithographic prints, not exceeding in weight twenty-four ounces each, and all booklets and fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, eight cents per pound.

401. Writing, letter, note, hand-made, drawing, ledger, bond, record, tablet, and typewriter paper, weighing not less than ten pounds and not more than fifteen pounds to the ream, two cents per pound and ten per centum ad valorem; weighing more than fifteen pounds to the ream, three and one-half cents per pound and fifteen per centum ad valorem; but if any such paper is ruled, bordered, embossed, printed, or decorated in any manner, it shall pay ten per centum ad valorem in addition to the foregoing rates: *Provided*, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.

Proviso.  
180,000 inches to  
be a ream.

402. Paper hangings and paper for screens or fireboards, and all other paper not specially provided for in this Act, twenty-five per centum ad valorem; all Jacquard designs of one line paper, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem; all Jacquard designs cut on Jacquard cards, or parts of such designs, finished or unfinished, thirty-five per centum ad valorem.

#### MANUFACTURES OF PAPER:

403. Books of all kinds, including blank books and pamphlets, and engravings bound or unbound, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing not specially provided for in this Act, twenty-five per centum ad valorem.
404. Photographs, autographs, and scrap albums, wholly or partly manufactured, thirty-five per centum ad valorem.
405. All fancy boxes made of paper, or of which paper is the component material of chief value, or if covered with surface-coated paper, forty-five per centum ad valorem.
406. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.

Books, photo-  
graphs, etc.

Cards.

407. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

Schedule N.  
Sundries.

#### SCHEDULE N.—SUNDRIES.

Beads, etc.

408. Beads of all kinds, not threaded or strung, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, galloons, wearing apparel, ornaments, trimmings and other articles not specially provided for in this Act, composed wholly or in part of beads or spangles made of glass or paste, gelatin, metal, or other material, but not composed in part of wool, sixty per centum ad valorem.

Braids, etc.

409. Braids, plaits, laces, and willow sheets or squares, composed wholly of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored or stained, fifteen per centum ad valorem; if bleached, dyed, colored or stained, twenty per centum ad valorem; hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, osier, or rattan, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem; if trimmed, fifty per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

410. Brushes, brooms and feather dusters of all kinds, and hair pencils in quills or otherwise, forty per centum ad valorem.

411. Bristles, sorted, bunched or prepared, seven and one-half cents per pound.

Buttons and button forms.

#### BUTTONS AND BUTTON FORMS:

412. Trousers buckles made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.

413. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, to cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

414. Buttons or parts of buttons and button molds or blanks, finished or unfinished, shall pay duty at the following rates, the line button measure being one-fortieth of one inch, namely: Buttons known commercially as agate buttons, metal trousers buttons, (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross; buttons of pearl or shell, one and one-half cents per line per gross; buttons of horn, vegetable ivory, glass, or metal, not specially provided for in this Act, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem; shoe buttons made of paper, board, papier mache, pulp or other similar material, not specially provided for in this Act, valued at not exceeding three cents per gross, one cent per gross; buttons not specially provided for in this Act, and all collar or cuff buttons and studs, fifty per centum ad valorem.

Coal.

415. Coal, bituminous, and all coals containing less than ninety-two per centum of fixed carbon, and shale, sixty-seven cents per ton of

twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: *Provided*, That on all coal imported into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe; coke, twenty per centum ad valorem.

Proviso.

Drawback when used by American steam vessels engaged in foreign trade, etc.

416. Cork bark, cut into squares or cubes, eight cents per pound; manufactured corks over three-fourths of an inch in diameter measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound; cork, artificial, or cork substitutes, manufactured from cork waste and not otherwise provided for, eight cents per pound.

417. Dice, draughts, chessmen, chess balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

418. Dolls, doll heads, toy marbles of whatever materials composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, thirty-five per centum ad valorem.

419. Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery is the component material of chief value, twenty-five per centum ad valorem.

#### EXPLOSIVE SUBSTANCES:

Explosive substances.

420. Firecrackers of all kinds, eight cents per pound, the weight to include all coverings, wrappings, and packing material.

421. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.

422. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, four cents per pound; valued above twenty cents per pound, six cents per pound.

423. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, eight cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

424. Percussion caps, thirty per centum ad valorem; cartridges, thirty-five per centum ad valorem; blasting caps, two dollars and thirty-six cents per one thousand caps.

425. Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this Act, fifteen per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts or down and other manufactures of down, and also dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this Act, fifty per centum ad valorem.

Feathers, etc.

426. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, including fur skins carroted, twenty per centum ad valorem.

427. Fans of all kinds, except common palm-leaf fans, fifty per centum ad valorem.

428. Gun wads of all descriptions, twenty per centum ad valorem.

429. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

430. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

431. Haircloth, known as "crinoline" cloth, ten cents per square yard; haircloth, known as "hair seating," and hair press cloth, twenty cents per square yard.

432. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than five dollars per dozen, two dollars per dozen; valued at more than five dollars per dozen and not more than ten dollars per dozen, three dollars per dozen; valued at more than ten dollars per dozen and not more than twenty dollars per dozen, five dollars per dozen; valued at more than twenty dollars per dozen, seven dollars per dozen; and in addition thereto on all the foregoing, twenty per centum ad valorem.

433. Indurated fiber ware and manufactures of wood or other pulp, and not otherwise specially provided for, thirty-five per centum ad valorem.

#### JEWELRY AND PRECIOUS STONES:

Jewelry and precious stones.

434. Articles commonly known as jewelry, and parts thereof, finished or unfinished, not specially provided for in this Act, including precious stones set, pearls set or strung, and cameos in frames, sixty per centum ad valorem.

435. Diamonds and other precious stones advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, and not set, ten per centum ad valorem; imitations of diamonds or other precious stones, composed of glass or paste, not exceeding an inch in dimensions, not engraved, painted, or otherwise ornamented or decorated, and not mounted or set, twenty per centum ad valorem.

436. Pearls in their natural state, not strung or set, ten per centum ad valorem.

Leather and manufactures of.  
Hides.  
Proviso.  
Drawback.

#### LEATHER, AND MANUFACTURES OF:

437. Hides of cattle, raw or uncured, whether dry, salted, or pickled, fifteen per centum ad valorem: *Provided*, That upon all leather exported, made from imported hides, there shall be allowed a drawback equal to the amount of duty paid on such hides, to be paid under such regulations as the Secretary of the Treasury may prescribe.

Band, sole leather, etc.

438. Band or belting leather, sole leather, dressed upper and all other leather, calfskins tanned or tanned and dressed, kangaroo, sheep and goat skins (including lamb and kid skins) dressed and finished, chamois and other skins and bookbinders' calfskins, all the foregoing not specially provided for in this Act, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; patent, japanned, varnished or enameled leather, weighing not over ten pounds per dozen hides or skins, thirty cents per pound and twenty per centum ad valorem; if weighing over ten pounds and not over twenty-five pounds per dozen, thirty cents per pound and ten per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte action leather, thirty-five per centum ad valorem; leather shoe laces, finished or unfinished, fifty

cents per gross pairs and twenty per centum ad valorem; boots and shoes made of leather, twenty-five per centum ad valorem: *Provided*, That leather cut into shoe uppers or vamps or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather and pay duty accordingly.

*Proviso.*  
Suitable for conversion into manufactured articles.

Gloves—

Gloves.

439. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:
440. Women's or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.
441. Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs; men's "glace" finish, lamb or sheep, four dollars per dozen pairs.
442. Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.
443. Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, two dollars and fifty cents per dozen pairs; over seventeen inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.
444. Women's or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, three dollars per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's, goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.
445. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per dozen pairs; on all pique or prix seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.
446. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

Cumulative duties.



Harness, etc.

447. Harness, saddles and saddlery, or parts of either, in sets or in parts, finished or unfinished, forty-five per centum ad valorem.

Miscellaneous  
manufactures.

MISCELLANEOUS MANUFACTURES:

448. Manufactures of amber, asbestos, bladders, cork, catgut or whip gut or worm gut, or wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

449. Manufactures of bone, chip, grass, horn, india-rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty per centum ad valorem; but the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

450. Manufactures of leather, finished or unfinished, manufactures of fur, gelatin, gutta-percha, human hair, ivory, vegetable ivory, mother-of-pearl and shell, plaster of paris, papier mâché, and vulcanized india-rubber known as "hard rubber," or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and shells engraved, cut, ornamented, or otherwise manufactured, thirty-five per centum ad valorem.

451. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

452. Matting made of cocoa fiber or rattan, six cents per square yard; mats made of cocoa fiber or rattan, four cents per square foot.

453. Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, forty-five per centum ad valorem.

454. Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, not specially provided for in this Act, twenty per centum ad valorem; but the term "statuary" as used in this Act shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

455. Peat moss, one dollar per ton.

456. Pencils of paper or wood filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.

457. Pencil leads not in wood, ten per centum ad valorem.

458. Photographic dry plates or films, twenty-five per centum ad valorem.

Smokers' articles.

459. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.

460. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins, twenty per centum ad valorem.

461. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.

462. Umbrellas, parasols, and sun shades covered with material other than paper, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sun shades, and walking canes, finished or unfinished, forty per centum ad valorem.

463. Waste, not specially provided for in this Act, ten per centum ad valorem.

FREE LIST.

Free list.

SEC. 2. That on and after the passage of this Act, unless otherwise specially provided for in this Act, the following articles when imported shall be exempt from duty:

Articles exempt from duty.  
R. S., sec. 2505, p. 482.  
S. L., vol. 26, p. 602.  
S. L., vol. 28, p. 536.

464. Acids: Arsenic or arsenious, benzoic, carbolic, fluoric, hydrochloric or muriatic, nitric, oxalic, phosphoric, phthalic, picric or nitro-picric, prussic, silicic, and valerianic.

465. Acconite.

466. Acorns, raw, dried or undried, but unground.

467. Agates, unmanufactured.

468. Albumen, not specially provided for.

469. Alizarin, natural or artificial, and dyes derived from alizarin or from anthracin.

470. Amber, and amberoid unmanufactured, or crude gum.

471. Ambergris.

472. Aniline salts.

473. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: *And provided further*, That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals under the provisions of this paragraph. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury.

Animals for breeding purposes.  
Provisos.  
Registry required.

Certificate.

Secretary of Agriculture to determine, etc., what are recognized breeds.

Cattle, etc., straying.

474. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in

Animals for exhibition, etc.

Bond.  
Immigrants' teams.

Wild animals.

zoological collections or scientific and educational purposes, and not for sale or profit.

475. Annatto, roucou, rocoa, or orleans, and all extracts of.

476. Antimony ore, crude sulphite of.

477. Apatite.

478. Arrowroot in its natural state and not manufactured.

479. Arsenic and sulphide of, or orpiment.

480. Arseniate of aniline.

481. Art educational stops, composed of glass and metal and valued at not more than six cents per gross.

482. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

Articles returned  
from abroad.

483. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States;

Proof of identity,  
etc.

but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And*

Provisos.  
Payment of duties.

Manufactured to-  
bacco.

*provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

484. Asbestos, unmanufactured.

485. Ashes, wood and lye of, and beet-root ashes.

486. Asafetida.

487. Balm of Gilead.

488. Barks, cinchona or other from which quinine may be extracted.

489. Baryta, carbonate of, or witherite.

490. Beeswax.

Binding twine,  
etc.

491. Binding twine: All binding twine manufactured from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound: *Provided*, That articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to a duty of one-half of one cent per pound.

Proviso.  
From countries  
imposing import  
duty on like arti-  
cles, etc.

492. Bells, broken, and bell metal broken and fit only to be remanufactured.

493. Birds, stuffed, not suitable for millinery ornaments.

494. Birds and land and water fowls.

495. Bismuth.

496. Bladders, and all integuments and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this Act.

497. Blood, dried, not specially provided for.

498. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.

499. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

500. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

Books, etc.

501. Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign Governments.

502. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

503. Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use or by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

504. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

505. Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

506. Brazil paste.

507. Brazilian pebble, unwrought or unmanufactured.

508. Breccia, in block or slabs.

509. Bristles, crude, not sorted, bunched, or prepared.

510. Broom corn.

511. Bullion, gold or silver.

512. Burgundy pitch.

513. Cadmium.

514. Calamine.

515. Camphor, crude.

516. Castor or castoreum.

517. Cat gut, whip gut, or worm gut, unmanufactured.

518. Cerium.

519. Chalk, crude, not ground, precipitated, or otherwise manufactured.

520. Chromate of iron or chromic ore.

521. Civet, crude.

522. Clay: Common blue clay in casks suitable for the manufacture of crucibles.

523. Coal, anthracite, not specially provided for in this Act, and coal stores of American vessels, but none shall be unloaded.

524. Coal tar, crude, pitch of coal tar, and products of coal tar known as dead or creosote oil, benzol, toluol, naphthalin, xylol, phenol, cresol, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzinidin, tolidin, dianisidin, naphthol, naphthylamin, diphenlamin, ben-

zaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitro-toluol; all the foregoing not medicinal and not colors or dyes.

525. Cobalt and cobalt ore.

526. Coccus indicus.

527. Cochineal.

528. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

529. Coffee.

530. Coins, gold, silver, and copper.

531. Coir, and coir yarn.

532. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured or specially provided for in this Act.

533. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.

534. Copper, regulus of, and black or coarse copper, and copper cement.

535. Coral, marine, uncut, and unmanufactured.

536. Cork wood, or cork bark, unmanufactured.

537. Cotton, and cotton waste or flocks.

538. Cryolite, or kryolith.

539. Cudbear.

540. Curling stones, or quoits, and curling-stone handles.

541. Curry, and curry powder.

542. Cutch.

543. Cuttlefish bone.

544. Dandelion roots, raw, dried, or undried, but unground.

Diamonds, etc.

545. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including miners', glaziers' and engravers' diamonds not set, and diamond dust or bort.

546. Divi-divi.

547. Dragon's blood.

Drugs.

548. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for in this Act.

Eggs, etc.  
Proviso.  
Game birds' eggs  
excluded.

549. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds or eggs of birds not used for food, the importation of which is prohibited except specimens for scientific collections, nor fish roe preserved for food purposes.

550. Emery ore.

551. Ergot.

552. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.

553. Felt, adhesive, for sheathing vessels.

554. Fibrin, in all forms.

Fish.

555. Fish, fresh, frozen, or packed in ice, caught in the Great Lakes or other fresh waters by citizens of the United States.

556. Fish skins.

557. Flint, flints, and flint stones, unground.

558. Fossils.

559. Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this Act.

560. Fruit-plants, tropical and semitropical, for the purpose of propagation or cultivation.

561. Furs, undressed.

562. Fur skins of all kinds not dressed in any manner and not specially provided for in this Act.

563. Gambier.

564. Glass enamel, white, for watch and clock dials.

565. Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use: *Provided, however,* That such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

Glass plates or discs.  
Proviso.  
Discs exceeding 8 inches diameter, etc.

566. Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this Act.

567. Gold-beaters' molds and gold-beaters' skins.

568. Grease, and oils (excepting fish oils), such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, and not specially provided for in this Act.

569. Guano, manures, and all substances used only for manure.

570. Gutta percha, crude.

571. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

572. Hide cuttings, raw, with or without hair, and all other glue stock.

573. Hide rope.

574. Hones and whetstones.

575. Hoofs, unmanufactured.

576. Hop roots for cultivation.

577. Horns and parts of, unmanufactured, including horn strips and tips.

578. Ice.

579. India rubber, crude, and milk of, and old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture.

580. Indigo.

581. Iodine, crude.

582. Ipecac.

583. Iridium.

584. Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact, and vegetable ivory in its natural state.

585. Jalap.

586. Jet, unmanufactured.

587. Joss stick, or Joss light.

588. Junk, old.

589. Kelp.

590. Kieserite.

591. Kyanite, or cyanite, and kainite.

592. Lac dye, crude, seed, button, stick, and shell.

593. Lac spirits.

594. Lactarene.

595. Lava, unmanufactured.

596. Leeches.

597. Lemon juice, lime juice, and sour orange juice.

598. Licorice root, unground.

599. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.

600. Lime, citrate of.

601. Lithographic stones, not engraved.

602. Litmus, prepared or not prepared.

603. Loadstones.

604. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

605. Magnesite, crude or calcined, not purified.

606. Magnesium, not made up into articles.

607. Manganese, oxide and ore of.

608. Manna.

609. Manuscripts.

610. Marrow, crude.

611. Marshmallow or althea root, leaves or flowers, natural or unmanufactured.

612. Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.

613. Meerschaum, crude or unmanufactured.

614. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.

615. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.

616. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

617. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

618. Musk, crude, in natural pods.

619. Myrobolans.

620. Needles, hand sewing, and darning.

621. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, issued within six months of the time of entry, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

622. Nuts: Brazil nuts, cream nuts, palm nuts and palm-nut kernels; cocoanuts in the shell and broken cocoanut meat or copra, not shredded, desiccated, or prepared in any manner.

623. Nux vomica.

624. Oakum.

625. Oil cake.

Oils.

626. Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cocoanut, fennel, ichthyol, jasmine or jasimine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes fit only for such use and valued at not more than sixty cents per gallon, ottar of roses, palm, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum,

crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall in such cases be levied, paid, and collected a duty upon said crude petroleum or its products so imported equal to the duty imposed by such country.

*Proviso.*  
Petroleum from  
countries imposing  
duty.

627. Orange and lemon peel, not preserved, candied, or dried.

628. Orchil, or orchil liquid.

629. Ores of gold, silver, copper, or nickel, and nickel matte; sweepings of gold and silver.

630. Osmium.

631. Palladium.

632. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, including old gunny cloth and old gunny bags, fit only to be converted into paper.

633. Paraffin.

634. Parchment and vellum.

635. Pearl, mother of, and shells, not sawed, cut, polished or otherwise manufactured, or advanced in value from the natural state.

636. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

637. Pewter and britannia metal, old, and fit only to be remanufactured.

638. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

639. Phosphates, crude.

640. Plants, trees, shrubs, roots, seed-cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.

641. Platina, in ingots, bars, sheets, and wire.

642. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.

643. Plumbago.

644. Potash, crude, or "black salts"; carbonate of potash, crude or refined; hydrate of, or caustic potash, not including refined in sticks or rolls; nitrate of potash or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.

645. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time, of persons emigrating to the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law

*Professional*  
books, etc.

*Theatrical effects.*

*Bonds.*



- upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.
646. Pulu.
647. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
648. Rags, not otherwise specially provided for in this Act.
649. Regalia and gems, statuary, and specimens or casts of sculpture, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
650. Rennets, raw or prepared.
651. Saffron and safflower, and extract of, and saffron cake.
652. Sago, crude.
653. Salacin.
654. Salep, or salop.
655. Sausages, bologna.
656. Seeds: Anise, caraway, cardamom, cauliflower, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangel-wurzel, mustard, rape, Saint John's bread or bean, sugar beet, sorghum or sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for; all flower and grass seeds; all the foregoing not specially provided for in this Act.
657. Sheep dip, not including compounds or preparations that can be used for other purposes.
658. Shotgun barrels, in single tubes, forged, rough bored.
659. Shrimps and other shell fish.
660. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.
661. Silk cocoons and silk waste.
662. Silkworm's eggs.
663. Skeletons and other preparations of anatomy.
664. Skins of all kinds, raw (except sheepskins with the wool on), and hides not specially provided for in this Act.
665. Soda, nitrate of, or cubic nitrate.
666. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.
667. Spices: Cassia, cassia vera, and cassia buds; cinnamon and chips of; cloves and clove stems; mace; nutmegs; pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied.
668. Spunk.
669. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
670. Stamps; foreign postage or revenue stamps, canceled or uncanceled.
671. Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this Act.
672. Storax, or styrax.
673. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

674. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.

675. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes: *Provided*, That upon all sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States, there shall be levied and collected a duty of one-fourth of one cent per pound.

Sulphuric acid.

Proviso.  
From countries  
imposing import  
duty.

676. Tamarinds.

677. Tapioca, cassava or cassady.

678. Tar and pitch of wood.

679. Tea and tea plants.

680. Teeth, natural, or unmanufactured.

681. Terra alba, not made from gypsum or plaster rock.

682. Terra japonica.

683. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.

684. Tobacco stems.

685. Tonquin, tonqua, or tonka beans.

686. Turmeric.

687. Turpentine, Venice.

688. Turpentine, spirits of.

689. Turtles.

690. Types, old, and fit only to be remanufactured.

691. Uranium, oxide and salts of.

692. Vaccine virus.

693. Valonia.

694. Verdigris, or subacetate of copper.

695. Wax, vegetable or mineral.

696. Wafers, unleavened or not edible.

697. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.

Wearing apparel,  
etc.

Limit of exemp-  
tion.

Proviso.  
Identification of  
wearing apparel,  
etc., of residents of  
United States re-  
turning from  
abroad.

Limit of value of  
articles purchased  
abroad admitted  
free.

698. Whalebone, unmanufactured.

699. Wood: Logs and round unmanufactured timber, including pulp-wood, firewood, handle-bolts, shingle-bolts, gun-blocks for gun-stocks rough-hewn or sawed or planed on one side, hop-poles, ship-timber and ship-planking; all the foregoing not specially provided for in this Act.

Wood.

700. Woods: Cedar, lignum-vitæ, lancewood, ebony, box, grana-dilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only; briar root or briar wood and similar

wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, rattan, reeds unmanufactured, India malacca joints, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods not specially provided for in this Act, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

Works of art, etc.

701. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

Bonds.

Proviso.  
Extension of  
time.

702. Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

Proviso.  
Commercial asso-  
ciations, etc.

703. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

704. Yams.

705. Zaffer.

Reciprocal trade  
provisions.

SEC. 3. That for the purpose of equalizing the trade of the United States with foreign countries, and their colonies, producing and exporting to this country the following articles: Argols, or crude tartar, or wine lees, crude; brandies, or other spirits manufactured or distilled from grain or other materials; champagne and all other sparkling wines; still wines, and vermouth; paintings and statuary; or any of them, the President be, and he is hereby, authorized, as soon as may be after the passage of this Act, and from time to time thereafter, to enter into negotiations with the governments of those countries exporting to the United States the above-mentioned articles, or any of them, with a view to the arrangement of commercial agreements in which reciprocal and equivalent concessions may be secured

President may  
negotiate for com-  
mercial agreements,  
etc.

in favor of the products and manufactures of the United States; and whenever the government of any country, or colony, producing and exporting to the United States the above-mentioned articles, or any of them, shall enter into a commercial agreement with the United States, or make concessions in favor of the products, or manufactures thereof, which, in the judgment of the President, shall be reciprocal and equivalent, he shall be, and he is hereby, authorized and empowered to suspend, during the time of such agreement or concession, by proclamation to that effect, the imposition and collection of the duties mentioned in this Act, on such article or articles so exported to the United States from such country or colony, and thereupon and thereafter the duties levied, collected, and paid upon such article or articles shall be as follows, namely:

Suspension of duties of this act during time of agreement.

Argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Rates of duty during suspension.  
Argols, etc.  
Brandies, etc.

Brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Champagne, etc.

Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

Still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Still wines, etc.

Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

Paintings, etc.

The President shall have power, and it shall be his duty, whenever he shall be satisfied that any such agreement in this Section mentioned is not being fully executed by the Government with which it shall have been made, to revoke such suspension and notify such Government thereof.

Revocation of suspension, etc.

And it is further provided that with a view to secure reciprocal trade with countries producing the following articles, whenever and so often as the President shall be satisfied that the Government of any country, or colony of such Government, producing and exporting directly or indirectly to the United States coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, or any such articles, imposes duties or other exactions upon the agricultural, manufactured, or other products of the United States, which, in view of the introduction of such coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, into the United States, as in this Act hereinbefore provided for, he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this Act relating to the free introduction of such coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, of the products of such country or colony, for such time as he shall deem just; and in such case and during such suspension duties shall be levied, collected, and paid upon coffee, tea, and tonquin, tonqua, or tonka beans, and vanilla beans, the products or exports, direct or indirect, from such designated country, as follows:

President to suspend free entry of coffee, tea, etc., from countries imposing duties, etc., on American agricultural, etc., products.

Rates of duty during suspension.

On coffee, three cents per pound.

Coffee.

Tea.

On tea, ten cents per pound.

Tonquin, etc.

On tonquin, tonqua, or tonka beans, fifty cents per pound; vanilla beans, two dollars per pound; vanilla beans, commercially known as cuts, one dollar per pound.

Reduction of the  
duties of this act  
by treaty, etc.

SEC. 4. That whenever the President of the United States, by and with the advice and consent of the Senate, with a view to secure reciprocal trade with foreign countries, shall, within the period of two years from and after the passage of this Act, enter into commercial treaty or treaties with any other country or countries concerning the admission into any such country or countries of the goods, wares, and merchandise of the United States and their use and disposition therein, deemed to be for the interests of the United States, and in such treaty or treaties, in consideration of the advantages accruing to the United States therefrom shall provide for the reduction during a specified period, not exceeding five years, of the duties imposed by this Act, to the extent of not more than twenty per centum thereof, upon such goods, wares, or merchandise as may be designated therein of the country or countries with which such treaty or treaties shall be made as in this section provided for; or shall provide for the transfer during such period from the dutiable list of this Act to the free list thereof of such goods, wares, and merchandise, being the natural products of such foreign country or countries and not of the United States; or shall provide for the retention upon the free list of this Act during a specified period, not exceeding five years, of such goods, wares, and merchandise now included in said free list as may be designated therein; and when any such treaty shall have been duly ratified by the Senate and approved by Congress, and public proclamation made accordingly, then and thereafter the duties which shall be collected by the United States upon any of the designated goods, wares, and merchandise from the foreign country with which such treaty has been made shall, during the period provided for, be the duties specified and provided for in such treaty, and none other.

Ratification by  
Senate, etc.

Additional duty  
on articles from  
countries paying ex-  
port bounty, etc.

SEC. 5. That whenever any country, dependency, or colony shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, or colony, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

Duty on nonenu-  
merated articles.

SEC. 6. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

Nonenumerated  
articles to pay duty  
charged on similar  
articles.  
R. S., sec. 2499,  
p. 458.

SEC. 7. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the

particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

If resembling two or more, to pay highest rate.

SEC. 8. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words in a conspicuous place, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

Country of origin and quantity to be marked.  
S. L., vol. 28, p. 547.

SEC. 9. That section thirty-three hundred and forty-one of the Revised Statutes of the United States be, and hereby is, amended to read as follows:

R. S., sec. 3341, p. 652, amended.

"SEC. 3341. The Commissioner of Internal Revenue shall cause to be prepared, for the payment of such tax, suitable stamps denoting the amount of tax required to be paid on the hogsheads, barrels, and halves, thirds, quarters, sixths, and eighths of a barrel of such fermented liquors (and shall also cause to be prepared suitable permits for the purpose hereinafter mentioned), and shall furnish the same to the collectors of internal revenue, who shall each be required to keep on hand at all times a sufficient supply of permits and a supply of stamps equal in amount to two months' sales thereof, if there be any brewery or brewery warehouse in his district; and such stamps shall be sold, and permits granted and delivered by such collectors, only to the brewers of their district, respectively.

Stamps on barrels, etc., of fermented liquors, how supplied and sold.

"Such collectors shall keep an account of the number of permits delivered and of the number and value of the stamps sold by them to each brewer."

SEC. 10. That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby, further amended, so as to read as follows:

R. S., sec. 3394, p. 666, amended.  
S. L., vol. 22, p. 489.

"Upon cigars which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigarettes, made of tobacco, or any substitute there-

Tax on cigars.

On cigarettes, increased.

Proviso.  
Classification of  
cigars and ciga-  
rettes.

Dies and stamps  
for cigars, etc.

Proviso.  
Denominations of  
stamps, etc.

Contents, etc., of  
packages of tobacco,  
etc., prescribed.

No offer of prize,  
gift, etc.

Articles simula-  
ting domestic trade-  
marks, etc., not ad-  
mitted.  
Vol. 28, p. 547.

Admission of ma-  
terials for building  
ships for foreign  
trade.  
R. S., sec. 2513,  
p. 491.  
Vol. 28, p. 548.

Proviso.  
Foreign vessels  
not allowed coast-  
wise trade.

Admission free of  
articles to repair  
ships in foreign  
trade.  
R. S., sec. 2514,  
p. 491.  
Vol. 26, p. 614.

for, and weighing not more than three pounds per thousand, one dollar per thousand: *Provided*, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars, and all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.

"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and adhesive stamps for cigars weighing not more than three pounds per thousand: *Provided*, That such stamps shall be in denominations of ten, twenty, fifty, and one hundred, and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.

"None of the packages of smoking tobacco and fine-cut chewing tobacco and cigarettes prescribed by law shall be permitted to have packed in, or attached to, or connected with, them, any article or thing whatsoever, other than the manufacturers' wrappers and labels, the internal revenue stamp and the tobacco or cigarettes, respectively, put up therein, on which tax is required to be paid under the internal revenue laws; nor shall there be affixed to, or branded, stamped, marked, written, or printed upon, said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward.

SEC. 11. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, or which shall bear a name or mark, which is calculated to induce the public to believe that the article is manufactured in the United States, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 12. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such material necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 13. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 14. That the sixteenth section of an Act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:

Sec. 16, vol. 23, p. 57, amended.

"SEC. 16. That all articles of foreign or domestic production needed and actually withdrawn from bonded warehouses and bonded manufacturing warehouses for supplies (not including equipment) of vessels of the United States engaged in foreign trade, or in trade between the Atlantic and Pacific ports of the United States, may be so withdrawn from said bonded warehouses, free of duty or of internal-revenue tax, as the case may be, under such regulations as the Secretary of the Treasury may prescribe; but no such articles shall be landed at any port of the United States."

Articles of foreign or domestic production for supplies may be withdrawn from bond free of duty, etc.

SEC. 15. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Not to be landed at United States ports.

Bonded manufacturing warehouses. Vol. 28, p. 548.

Provisos.

Bond.

Spirits not permitted.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Exemption from duty, etc.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Transfer of materials to warehouses.

Machinery, etc., excepted.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

Supervision of articles withdrawn.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a

Accounts and returns.



sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Statement of manufacturer, etc.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Transfer for exportation. Regulations.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

R. S., sec. 3433, p. 676.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Importing obscene books, lottery tickets, etc., prohibited. Vol. 28, p. 549.

SEC. 16. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Detention of prohibited goods.

Proviso. Drugs in bulk.

Penalty to officer, etc., aiding violation.

SEC. 17. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Proceedings for seizure, etc.

SEC. 18. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 19. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Machinery for repair admitted without paying duty.  
R. S., sec. 2511,  
p. 490.

SEC. 20. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Lumber from St. John River admitted free of duty.  
R. S., sec. 2508,  
p. 490.

SEC. 21. That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Lumber from St. Croix River.  
R. S., sec. 2509,  
p. 490.

SEC. 22. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States, entitled at the time of such importation by treaty or convention to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

Discriminating duty on goods in foreign vessels.  
R. S., sec. 2502,  
p. 459, amended.

SEC. 23. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Importations only in American ships or of country of origin.  
R. S., sec. 2497,  
p. 458.

SEC. 24. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Limitation upon the foregoing.  
R. S., sec. 2498,  
p. 458.

Importation of  
neat cattle prohib-  
ited.

Proviso.  
Admission in ab-  
sence of disease.  
R. S., sec. 2943,  
p. 457.

Penalty.  
R. S., sec. 2495,  
p. 458.

Reimported arti-  
cles allowed draw-  
backs, etc.  
R. S., sec. 2500,  
p. 459.  
Vol. 26, p. 616.

Free entry from  
abandoned or sunk-  
en vessels after two  
years.  
R. S., sec. 2507,  
p. 490.  
Vol. 28, p. 551.

Smelting works  
may be made bond-  
ed warehouses.  
Vol. 28, p. 551.  
Provisos.  
Bonds.  
Entry of ores,  
etc., in bond.

Quantity of re-  
fined metal to be  
daily set aside for  
export, etc.

SEC. 25. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 26. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 27. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

SEC. 28. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 29. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to ninety per centum of the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars

as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption, and the exportation of the ninety per centum of metals hereinbefore provided for shall entitle the ores and metals imported under the provisions of this section to admission without payment of the duties thereon: *Provided further*, That in respect to lead ores imported under the provisions of this section the refined metal set aside shall either be reexported or the regular duties paid thereon within six months from the date of the receipt of the ore. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Lead ores.

Supervision.

SEC. 30. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, on the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

Drawbacks.  
Vol. 28, p. 551.Provisos.  
Articles partly of  
domestic material.

Existing law.

Identifying im-  
ported articles.

SEC. 31. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

Manufactures by  
convict labor for-  
bidden entry.  
Vol. 28, p. 552.

SEC. 32. That sections seven and eleven of the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, be, and the same are hereby, amended so as to read as follows:

Collection of cus-  
toms revenue.  
Secs. 7 and 11,  
vol. 26, pp. 134,  
136, amended.

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been

Additions to in-  
voice values to  
raise same to mar-  
ket values.Made only where  
actual purchase.

Appraisement.

Penalty if appraised exceeds declared value.

Additional duties not to be penal, etc.

Provisos. Fraudulent entries.

Proof.

Forfeitures.

Pro forma invoices.

No forfeiture to be remitted by Secretary of the Treasury.

Ascertainment of value.

Minimum appraisement.

Wholesale price of similar merchandise in United States may be considered.

actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry, but the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued, and shall be limited to fifty per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted, nor payment thereof in any way avoided, except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than fifty per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided, further*, That all additional duties, penalties or forfeitures applicable to merchandise entered by a duly certified invoice, shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind, incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the invoice or entered value.

SEC. 11. That, when the actual market value as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be otherwise ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include the cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than eight nor more than fifty per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained. It shall be lawful for appraising officers, in determining the dutiable value of such merchandise, to take into consideration the wholesale price at which such or similar merchandise is sold or offered for sale in the United States, due allowance being made for estimated duties thereon, the cost of transportation, insurance, and other necessary expenses from the place of shipment to the United States, and a reasonable commission, if any has been paid, not exceeding six per centum.

SEC. 33. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

Goods not entered, etc., at operative date subject to duties herein.

Proviso. Duties based upon weight of merchandise, etc.

SEC. 34. That sections one to twenty-four, both inclusive, of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four, and all acts and parts of acts inconsistent with the provisions of this Act are hereby repealed, said repeal to take effect on and after the passage of this Act, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon: *And provided further*, That nothing in this Act shall be construed to repeal or in any manner affect the sections numbered seventy-three, seventy-four, seventy-five, seventy-six, and seventy-seven of an Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," which became a law on the twenty-eighth day of August, eighteen hundred and ninety-four.

Repeal. Vol. 28, p. 509, etc.

Accrued rights, etc., not affected.

Acts of limitation not affected, etc.

Provisos. Ownership of imported merchandise. R. S., sec. 3058, p. 588, vol. 24, p. 415.

Trusts, etc., in restraint of import trade void. Vol. 28, p. 570.

Approved, July 24, 1897.

S. L., VOL. 30, CHAP. XIII.—*An Act To authorize the President to suspend discriminating duties imposed on foreign vessels and commerce.*

July 24, 1897.

Discriminating duties, etc.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section forty-two hundred and twenty-eight of the Revised Statutes is amended by adding to the same the following, to wit: "*Provided*, That the President is authorized to suspend in part the operation of section forty-two hundred and nineteen and twenty-five hundred and two so that foreign vessels from a country imposing partial discriminat-

R. S., sec. 4228, p. 814, amended.

Suspension in part by the President, etc. R. S., secs. 4219, 2502, pp. 813, 459.

ing tonnage duties upon American vessels, or partial discriminating import duties upon American merchandise, may enjoy in our ports the identical privileges which the same class of American vessels and merchandise may enjoy in said foreign country."

Approved, July 24, 1897.

March 4, 1898.

30 STAT. L., 1397, CHAP. 36.—*An Act Providing for the entry free of customs duties of certain bells presented by the Emperor of Russia to the Orthodox Russian Church of Bridgeport, Connecticut.*

Orthodox Russian Church of Bridgeport, Conn., free entry of set of bells for.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized to instruct the collector of customs at the port of importation to admit to entry free of customs duties one certain set of bells presented by the Emperor of Russia to the Orthodox Russian Church at Bridgeport, Connecticut.*

Approved, March 4, 1898.

April 1, 1898.

30 STAT. L., 737 [No. 19].—*Joint Resolution Providing for the temporary admission free of duty of naval and military supplies procured abroad.*

National defense. Admission free of duty of ammunition, etc.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That such guns, ammunition, and other naval and military supplies as may be purchased abroad by this Government for the national defense prior to January first, eighteen hundred and ninety-nine, shall be admitted at any port of entry in the United States free of duty.*

Approved, April 1, 1898.

May 14, 1898.

30 STAT. L., 415.—*Bonding privilege to Canada.*

Bonding privilege to Canada.

SEC. 14. That under rules and regulations to be prescribed by the Secretary of the Treasury, the privilege of entering goods, wares, and merchandise in bond or of placing them in bonded warehouses at any of the ports in the District of Alaska, and of withdrawing the same for exportation to any place in British Columbia or the Northwest Territory without payment of duty, is hereby granted to the Government of the Dominion of Canada and its citizens or citizens of the United States and to persons who have declared their intention to become such whenever and so long as it shall appear to the satisfaction of the President of the United States, who shall ascertain and declare the fact by proclamation, that corresponding privileges have been and are being granted by the Government of the Dominion of Canada in respect of goods, wares and merchandise passing through the territory of the Dominion of Canada to any point in the District of Alaska from any point in said District.

Approved, May 14, 1898.

May 17, 1898.

30 STAT. L., 417, CHAP. 341.—*An Act To provide for the disposition of abandoned imported merchandise.*

Customs. Abandoned imported merchandise. Vol. 26, p. 140. Ante, p. 367. No allowance for damage.

—abandonment and relief.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section twenty-three of the Act of June tenth, eighteen hundred and ninety, is hereby amended so as to read as follows:*

"SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United

States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe. All merchandise so abandoned by the importer thereof shall be delivered by such importer at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importer to comply with the directions of the collector in this respect the abandoned merchandise shall be disposed of by the collector at the expense of such importer."

Proviso.  
Value of aban-  
doned goods.  
—sale.

—place of delivery  
by importer.

—failure to deliver.

Approved, May 17, 1898.

30 STAT. L., 448, CHAP. 448.—*An Act To provide ways and means to meet war expenditures, and for other purposes.*

June 13, 1898.

SEC. 42. That all mixed flours, imported from foreign countries, shall, in addition to any import duties imposed thereon, pay an internal-revenue tax equal in amount to the tax imposed under section forty of this Act, such tax to be represented by coupon stamps, and the packages containing such imported mixed flour shall be marked, branded, labeled, and stamped as in the case of mixed flour made or packed in the United States. Any person, firm, or corporation purchasing or receiving for sale or repacking any such mixed flour which has not been branded, labeled, or stamped, as required by this Act, or which is contained in packages which have not been marked, branded, labeled, or stamped, as required by this Act, shall, upon conviction, be fined not less than fifty dollars nor more than five hundred dollars.

Imported flour,  
tax on.

Penalty for re-  
ceiving unbranded,  
etc.

SEC. 43. That any person, firm, or corporation knowingly purchasing or receiving for sale or for repacking and resale any mixed flour from any maker, packer, or importer, who has not paid the tax herein provided, shall, for each offense, be fined not less than fifty dollars, and forfeit to the United States all the articles so purchased or received, or the full value thereof.

Penalty for know-  
ingly purchasing  
flour unstamped,  
etc.

\* \* \* \* \*

TEA.

Tea.

SEC. 50. That there shall be levied, collected, and paid upon tea when imported from foreign countries a duty of ten cents per pound.

—tax on.

SEC. 51. That this Act shall take effect on the day next succeeding the date of its passage except as otherwise specially provided for.

Act to take ef-  
fect, etc.

Approved, June 13, 1898.

30 STAT. L., 753 [No. 58].—*Joint Resolution Regarding the holding of a Pan-American Exposition in the year nineteen hundred and one upon Cayuga Island, between the cities of Buffalo and Niagara Falls, in the State of New York, to illustrate the development of the Western Hemisphere during the nineteenth century.*

July 8, 1898.

Whereas there has been duly incorporated, under the laws of the State of New York, by citizens of said State, a company organized for the purpose and with the object of preparing and holding a Pan-American Exposition on Cayuga Island, near Niagara Falls, New York, in the year nineteen hundred and one, to fittingly illustrate the marvelous development of the Western Hemisphere during the nine-

Pan-American Ex-  
position, Cayuga  
Island.  
Preamble.



teenth century and to appropriately celebrate the opening of the twentieth century by a demonstration of the reciprocal relations existing between the American Republics and colonies; and

Whereas the legislature of the State of New York has, by unanimous vote, memorialized Congress to encourage the holding of said Pan-American Exposition; and

Whereas the proposed exposition, being confined in its scope to the Western Hemisphere, would unquestionably be of vast benefit to the commercial interests of the countries of North, South, and Central America: Therefore,

Approval of Congress, etc.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That the proposed Pan-American Exposition to be held on Cayuga Island, between the cities of Buffalo and Niagara Falls, in the State of New York, in the year nineteen hundred and one, merits the encouragement and approval of Congress and of the people of the United States.

Imports for exhibition admitted free of duty.

—sale of.

—duty at date of importation to be paid.

Expenses.

No liability assumed by United States.

SEC. 2. That all articles which shall be imported from foreign countries for the purpose of exhibition at said exposition shall be admitted free of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful during said exposition to sell for delivery at the close thereof any goods or property imported and actually on exhibition therein, subject to such regulations for the security of the revenue as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles when sold or withdrawn for consumption shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of their importation and to the terms of the tariff laws in force at that time: *And provided further*, That all necessary expenses incurred, including salaries of customs officials in charge of imported articles, shall be paid to the Treasury of the United States by the Pan-American Exposition Company, under regulations to be prescribed by the Secretary of the Treasury.

SEC. 2. That in the passage of this joint resolution the United States does not assume any liability of any kind whatever, and does not become responsible in any manner for any bond, debt, contract, expenditure, expense, or liability of the said exposition company, its officers, agents, servants, or employees, or incident to or growing out of said exposition.

Approved, July 8, 1898.

December 21, 1898.

30 STAT. L., 768, CHAP. 31.—*An Act Providing for a national exposition of American products and manufactures at the city of Philadelphia, for the encouragement of the export trade.*

National exposition of American products, etc., Philadelphia, Pa.

Proviso. Liability of United States for, limited.

Imports for exposition admitted free of duty.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there shall be held a national exposition of American products and manufactures, suitable for export, at the city of Philadelphia, in the State of Pennsylvania, in the year eighteen hundred and ninety-nine, under the auspices of the Philadelphia Exposition Association; and that there may be admitted to said exposition such articles not of American manufacture and such other objects as may conduce to the interest of the exposition and may be useful for comparison with American products and manufactures: *Provided*, That the United States shall not be liable for any of the expenses attending or incident to such an exposition, nor by reason of the same, further than hereinafter provided for.

SEC. 2. That all articles which shall be imported from foreign countries for the sole purpose of exhibition at said exposition, upon

which there shall be a tariff or customs duty, shall be admitted free of payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exhibition to sell, for delivery at the close thereof, any goods or property imported for and actually on exhibition in the exhibition building, or on the grounds, subject to such regulation for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles when sold or withdrawn for consumption in the United States shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of importation; and all penalties prescribed by the law shall be applied and enforced against the persons who may be guilty of any illegal sale or withdrawal.

—subsequent sale of.

Proviso.—duty on.

30 STAT. L., 814, CHAP. 84.—*An Act To amend section five of the Act approved June tenth, eighteen hundred and eighty, governing the immediate transportation of dutiable goods without appraisement.*

February 2, 1899.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section five of the Act approved June tenth, eighteen hundred and eighty, governing the immediate transportation of dutiable goods without appraisement, be, and the same is hereby, so amended as to allow common carriers bonded under the provisions of said Act, in instances where a sufficient quantity of such merchandise is not offered at the port of first arrival to fill an entire car, or compartment thereof, to forward such merchandise in cars not secured by the prescribed customs fastenings if the packages are corded and sealed, under regulations to be prescribed by the Secretary of the Treasury; in all other respects the provisions of the Act referred to to remain in full force.

Immediate transportation of dutiable goods.  
For forwarding of small quantities in unlocked, etc., cars.  
Vol. 21, p. 174, amended.

Approved, February 2, 1899.

30 STAT. L., 837, CHAP. 157.—*An Act Providing for the entry, free of customs duties, of certain bells presented by Edwin M. Stanton to the Iowa Agricultural College, of Ames, Iowa.*

February 15, 1899.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be, and he is hereby, authorized to instruct the collector of customs at the port of importation to admit to entry, free of customs duties, one certain set of bells presented by Edwin M. Stanton to the Iowa Agricultural College, Ames, Iowa.

Iowa Agricultural College, Ames, Iowa, may receive set of bells free of duty.

Approved, February 15, 1899.

31 STAT. L., 32, CHAP. 24.—*An Act To amend an Act entitled "An Act to amend an Act to suspend the operation of certain provisions of law relating to the War Department, and for other purposes."*

February 24, 1900.

SEC. 2. That during the time the operation of the foregoing provisions of law shall remain so suspended pursuant to this Act, materials required by the War Department may, in the discretion of the Secretary of War, be purchased abroad and shall be admitted free of duty.

Admission free of duty of war materials.

March 24, 1900.

31 STAT. L., 51, CHAP. 91.—*An Act Appropriating, for the benefit and government of Porto Rico, revenues collected on importations therefrom since its evacuation by Spain, and revenues hereafter collected on such importations under existing law.*

Porto Rico.  
Customs revenue  
available for exist-  
ing government, etc.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the sum of two million and ninety-five thousand four hundred and fifty-five dollars and eighty-eight cents, being the amount of customs revenues received on importations by the United States from Porto Rico since the evacuation of Porto Rico by the Spanish forces on the eighteenth of October, eighteen hundred and ninety-eight, to the first of January, nineteen hundred, together with any further customs revenue collected on importations from Porto Rico since the first of January, nineteen hundred, or that shall hereafter be collected under existing law, shall be placed at the disposal of the President, to be used for the government now existing and which may hereafter be established in Porto Rico, and for the aid and relief of the people thereof, and for public education, public works, and other governmental and public purposes therein until otherwise provided by law; and the revenues herein referred to, already collected and to be collected under existing law, are hereby appropriated for the purposes herein specified, out of any moneys in the Treasury not otherwise appropriated.

Approved, March 24, 1900.

April 12, 1900.

31 STAT. L., 77, CHAP. 191.—*An Act Temporarily to provide revenues and a civil government for Porto Rico, and for other purposes.*

Porto Rico.  
Provisions for  
civil government,  
etc.  
Scope of act.  
Vol. 30, p. 1754.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the provisions of this Act shall apply to the island of Porto Rico and to the adjacent islands and waters of the islands lying east of the seventy-fourth meridian of longitude west of Greenwich, which were ceded to the United States by the Government of Spain by treaty entered into on the tenth day of December, eighteen hundred and ninety-eight; and the name Porto Rico, as used in this Act, shall be held to include not only the island of that name, but all the adjacent islands as aforesaid.

Tariff on foreign  
imports.

SEC. 2. That on and after the passage of this Act the same tariffs, customs, and duties shall be levied, collected, and paid upon all articles imported into Porto Rico from ports other than those of the United States which are required by law to be collected upon articles imported into the United States from foreign countries: *Provided*, That on all coffee in the bean or ground imported into Porto Rico there shall be levied and collected a duty of five cents per pound, any law or part of law to the contrary notwithstanding: *And provided further*, That all Spanish scientific, literary, and artistic works, not subversive of public order in Porto Rico, shall be admitted free of duty into Porto Rico for a period of ten years, reckoning from the eleventh day of April, eighteen hundred and ninety-nine, as provided in said treaty of peace between the United States and Spain: *And provided further*, That all books and pamphlets printed in the English language shall be admitted into Porto Rico free of duty when imported from the United States.

Provisos.  
—coffee.

Spanish books  
admitted free.

English books  
from the United  
States.

Tariff as between  
the United States  
and Porto Rico.

SEC. 3. That on and after the passage of this Act all merchandise coming into the United States from Porto Rico and coming into Porto Rico from the United States shall be entered at the several ports of entry upon payment of fifteen per centum of the duties which are required to be levied, collected, and paid upon like articles of mer-

chandise imported from foreign countries; and in addition thereto upon articles of merchandise of Porto Rican manufacture coming into the United States and withdrawn for consumption or sale upon payment of a tax equal to the internal-revenue tax imposed in the United States upon the like articles of merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps to be purchased and provided by the Commissioner of Internal Revenue and to be procured from the collector of internal revenue at or most convenient to the port of entry of said merchandise in the United States, and to be affixed under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe; and on all articles of merchandise of United States manufacture coming into Porto Rico in addition to the duty above provided upon payment of a tax equal in rate and amount to the internal-revenue tax imposed in Porto Rico upon the like articles of Porto Rican manufacture: *Provided*, That on and after the date when this Act shall take effect, all merchandise and articles, except coffee, not dutiable under the tariff laws of the United States, and all merchandise and articles entered in Porto Rico free of duty under orders heretofore made by the Secretary of War, shall be admitted into the several ports thereof, when imported from the United States, free of duty, all laws or parts of laws to the contrary notwithstanding; and whenever the legislative assembly of Porto Rico shall have enacted and put into operation a system of local taxation to meet the necessities of the government of Porto Rico, by this Act established, and shall by resolution duly passed so notify the President, he shall make proclamation thereof, and thereupon all tariff duties on merchandise and articles going into Porto Rico from the United States or coming into the United States from Porto Rico shall cease, and from and after such date all such merchandise and articles shall be entered at the several ports of entry free of duty; and in no event shall any duties be collected after the first day of March, nineteen hundred and two, on merchandise and articles going into Porto Rico from the United States or coming into the United States from Porto Rico.

Tariff on Porto Rican manufactures.

On United States manufactures.

Proviso.  
Admission free of merchandise not dutiable in the United States.

Duties to cease when system of local taxation established, etc.

No duties after March 1, 1902.

Duties, etc., to constitute separate fund in Treasury for benefit of Porto Rico.

Secretary of Treasury to designate ports of entry and to make rules and regulations.

Proviso.  
Duties to be paid into Porto Rican treasury when civil government established.

SEC. 4. That the duties and taxes collected in Porto Rico in pursuance of this Act, less the cost of collecting the same, and the gross amount of all collections of duties and taxes in the United States upon articles of merchandise coming from Porto Rico, shall not be covered into the general fund of the Treasury, but shall be held as a separate fund, and shall be placed at the disposal of the President to be used for the government and benefit of Porto Rico until the government of Porto Rico herein provided for shall have been organized, when all moneys theretofore collected under the provisions hereof, then unexpended, shall be transferred to the local treasury of Porto Rico, and the Secretary of the Treasury shall designate the several ports and subports of entry in Porto Rico and shall make such rules and regulations and appoint such agents as may be necessary to collect the duties and taxes authorized to be levied, collected, and paid in Porto Rico by the provisions of this Act, and he shall fix the compensation and provide for the payment thereof of all such officers, agents, and assistants as he may find it necessary to employ to carry out the provisions hereof: *Provided, however*, That as soon as a civil government for Porto Rico shall have been organized in accordance with the provisions of this Act and notice thereof shall have been given to the President he shall make proclamation thereof, and thereafter all collections of duties and taxes in Porto Rico under the provisions of this Act shall be paid into the treasury of Porto Rico, to be expended as required by law for the government and benefit thereof instead of being paid into the Treasury of the United States.

Duties on entry or withdrawal of merchandise imported from Porto Rico prior to this act, etc.

Proviso.—duties based on weight.

SEC. 5. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported from Porto Rico, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act, and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

April 30, 1900.

31 Stat. L., 160.—*Imports from Hawaii into the United States.*

Imports from Hawaii into the United States.

SEC. 93. That imports from any of the Hawaiian Islands, into any State or any other Territory of the United States, of any dutiable articles not the growth, production, or manufacture of said islands, and imported into them from any foreign country after July seventh, eighteen hundred and ninety-eight, and before this Act takes effect, shall pay the same duties that are imposed on the same articles when imported into the United States from any foreign country.

May 21, 1900.

31 STAT. L., 181, CHAP. 487.—*An Act To amend section three thousand and five of the Revised Statutes of the United States.*

Transportation in bond through the United States of merchandise for foreign countries.  
R. S., sec. 3005, p. 579, amended.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section three thousand and five of the Revised Statutes of the United States be amended to read as follows:

"SEC. 3005. All merchandise arriving at any port of the United States destined for any foreign country may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such regulations as to examination and transportation as the Secretary of the Treasury may prescribe."

Mexican Free Zone.  
Repeal.

Vol. 28, p. 973.

SEC. 2. That the joint resolution entitled "Joint resolution in reference to the Free Zone along the northern frontier of Mexico and adjacent to the United States," approved March first, eighteen hundred and ninety-five, be, and the same is hereby, repealed, and the full operation of section three thousand and five of the Revised Statutes as existing prior to the adoption of such joint resolution is hereby revived.

Approved, May 21, 1900.

February 28, 1901.

31 STAT. L., 1462 [No. 11].—*Joint Resolution Authorizing articles imported from foreign countries for the sole purpose of exhibition at the San Antonio International Fair and at the Texas State Fair and Dallas Exposition, to be held in the cities of San Antonio, Texas, and Dallas, Texas, to be imported free of duty, under regulations prescribed by the Secretary of the Treasury.*

San Antonio International Fair, Texas.  
Texas State Fair and Dallas Exposition, Texas.  
Imported exhibits admitted free of duty.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled*, That all articles which shall be imported from foreign countries for the sole purpose of exhibition at the annual fair held under the auspices of the San Antonio International Fair Association and at the Texas State Fair and Dallas Exposition, held annually in the cities of San Antonio, Texas, and Dallas, Texas, respectively, upon which there shall be a tariff

or customs duty, shall be admitted free of payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury may prescribe; but it shall be lawful at any time during the exhibition to sell, for delivery at the close of the said fairs and expositions, any goods or property imported for and actually on exhibition in the fair and exposition buildings or on their grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles, when sold or withdrawn for consumption in the United States, shall be subject to the duty, if any, imposed upon such article by the revenue laws in force at the date of importation, and all penalties prescribed by law shall be applied and enforced against such articles and against the persons who may be guilty of any illegal sale or withdrawal.

Imported exhibits  
for sale.

Proviso.  
—payment of duty.

SEC. 2. That for the purposes of the execution of this Act San Antonio, Texas, and Dallas, Texas, may, in the discretion of the Secretary of the Treasury, be ports of delivery in the customs collection district in which they are situated: *Provided*, That all necessary expenses incurred, including salaries of customs officials in charge of imported articles, shall be paid into the Treasury of the United States by the San Antonio International Fair and the Texas State Fair and Dallas Exposition Association, respectively, as the goods imported, under regulations to be prescribed by the Secretary of the Treasury.

San Antonio and  
Dallas temporary  
ports of delivery.

Proviso.  
Payment of ex-  
penses, etc.

Approved, February 28, 1901.

31 STAT. L., 1440, CHAP. 864.—*An Act To provide for celebrating the one hundredth anniversary of the purchase of the Louisiana territory by the United States by holding an international exhibition of arts, industries, manufactures, and the products of the soil, mine, forest, and sea in the city of Saint Louis, in the State of Missouri.*

March 3, 1901.

SEC. 10. That all articles which shall be imported from foreign countries for the sole purpose of exhibition at said exposition, upon which there shall be a tariff or customs duty, shall be admitted free of payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exposition to sell, for delivery at the close thereof, any goods or property imported for and actually on exhibition in the exposition buildings or on the grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles, when sold or withdrawn for consumption in the United States, shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of importation, and all penalties prescribed by law shall be applied and enforced against such articles and against the persons who may be guilty of any illegal sale or withdrawal.

Exemption from  
duty of imported  
exhibits.

—sale of

Proviso.  
—duty on.

31 STAT. L., 1448, CHAP. 871.—*An Act To amend section fifty-one hundred and fifty-three of the Revised Statutes of the United States.*

March 3, 1901.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section fifty-one hundred and fifty-three of the Revised Statutes of the United States be amended to read as follows:

National banks  
depositories of public  
moneys, except  
customs receipts.

“SEC. 5153. All national banking associations, designated for that purpose by the Secretary of the Treasury, shall be depositories of public money, except receipts for customs, under such regulations

—exception not ap-  
plicable to Hawaii,  
Alaska, etc.

R. S., sec. 5153,  
p. 996, amended.

as may be prescribed by the Secretary, but receipts derived from duties on imports in Alaska, the Hawaiian Islands, and other islands under the jurisdiction of the United States may be deposited in such depositaries subject to such regulations; and such depositaries may also be employed as financial agents of the Government; and they shall perform all such reasonable duties as depositaries of public moneys and financial agents of the Government as may be required of them. The Secretary of the Treasury shall require the associations thus designated to give satisfactory security, by the deposit of United States bonds and otherwise, for the safe-keeping and prompt payment of the public money deposited with them, and for the faithful performance of their duties as financial agents of the Government. And every association so designated as receiver or depository of the public money shall take and receive at par all of the national currency bills, by whatever association issued, which have been paid into the Government for internal revenue or for loans on stocks."

Approved March 3, 1901.

December 6, 1901.  
[Pub. Res., No. 1.]

32 STAT. L., 734 [No. 1].—*Joint Resolution Allowing the importation free of payment of duty, customs fees, or charges, of all articles from foreign countries, and the transfer of foreign exhibits from the Pan-American Exposition at Buffalo for the purpose of exhibition at the South Carolina Interstate and West Indian Exposition, at Charleston, South Carolina.*

South Carolina  
Interstate and West  
Indian Exposition,  
Charleston, S. C.  
Exemption from  
duty of imported  
exhibits.

Right to sell.

Provisos.  
Dutiable.

Constructive  
bonded warehouses,  
etc.

Expenses.

United States not  
liable.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That all articles which shall be imported from foreign countries, for the purpose of exhibition at the South Carolina Interstate and West Indian Exposition at Charleston, South Carolina, upon which there shall be a tariff or customs duty, and all foreign exhibits which shall be transferred in bond from the Pan-American Exposition at Buffalo, New York, shall be admitted free of payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the Exposition to sell for delivery at the close thereof any goods or property imported for and actually on exhibition in the Exposition building or on the grounds, subject to such regulations for the security of the revenue and for the collection of the import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles, when sold or withdrawn for consumption in the United States, shall be subject to the duty, if any, imposed upon such articles by the revenue laws at the date of the importation, and all penalties prescribed by laws shall be applied and enforced against such articles and against the person who may be guilty of any illegal sale or withdrawal: *And provided further*, That the buildings and spaces set apart for the purpose of the said exposition shall be constituted "Constructive bonded warehouses and yards," and all foreign articles placed therein shall be under customs supervision, and treated as merchandise in bond: *And provided further*, That all necessary expenses incurred, including salaries of customs officials in charge of imported articles, shall be paid to the Treasury of the United States by the Exposition Company under regulations to be prescribed by the Secretary of the Treasury.

SEC. 2. That in the passage of this Joint Resolution the United States does not assume any liability of any kind whatever, and does not become responsible in any manner for any bond, debt, contract, expenditure, expense, or liability of the said company, its officers, agents, servants, or employees, or incident to or growing out of said Exposition.

Approved, December 6, 1901.

32 STAT. L., 54, CHAP. 140.—*An Act Temporarily to provide revenue for the Philippine Islands, and for other purposes.*

March 8, 1902.

[Public No. 28.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the provisions of an Act entitled "An Act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the United States Philippine Commission on the seventeenth day of September, nineteen hundred and one, shall be and remain in full force and effect, and there shall be levied, collected, and paid upon all articles coming into the Philippine Archipelago from the United States the rates of duty which are required by the said Act to be levied, collected, and paid upon like articles imported from foreign countries into said archipelago.

Philippine Islands.  
Tariff laws of Philippine Commission confirmed.

SEC. 2. That on and after the passage of this Act there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Archipelago the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That upon all articles the growth and product of the Philippine Archipelago coming into the United States from the Philippine Archipelago there shall be levied, collected, and paid only seventy-five per centum of the rates of duty aforesaid: *And provided further*, That the rates of duty which are required hereby to be levied, collected, and paid upon products of the Philippine Archipelago coming into the United States shall be less any duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Archipelago, as provided by the Act of the United States Philippine Commission referred to in section one of this Act, under such rules and regulations as the Secretary of the Treasury may prescribe, but all articles, the growth and product of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this Act and coming directly from said islands to the United States for use and consumption, therein, shall be hereafter exempt from any export duties imposed in the Philippine Islands.

Articles from Philippines to pay regular customs duties.

Provisos.  
Reduction on Philippine products.

Duty to be less taxes levied on exports.

Articles on free list exempt from Philippine export duties.

SEC. 3. That on and after the passage of this Act the same tonnage taxes shall be levied, collected, and paid upon all foreign vessels coming into the United States from the Philippine Archipelago which are required by law to be levied, collected, and paid upon vessels coming into the United States from foreign countries: *Provided, however*, That until July first, nineteen hundred and four, the provisions of law restricting to vessels of the United States the transportation of passengers and merchandise directly or indirectly from one port of the United States to another port of the United States shall not be applicable to foreign vessels engaging in trade between the Philippine Archipelago and the United States, or between ports in the Philippine Archipelago: *And provided further*, That the Philippine Commission shall be authorized and empowered to issue licenses to engage in lighterage or other exclusively harbor business to vessels or other craft actually engaged in such business at the date of the passage of this Act, and to vessels or other craft built in the Philippine Islands or in the United States and owned by citizens of the United States or by inhabitants of the Philippine Islands.

Tonnage tax on foreign vessels.

Provisos.  
Temporary permit to foreign vessels.

Licenses to harbor vessels.

SEC. 4. That the duties and taxes collected in the Philippine Archipelago in pursuance of this Act, and all duties and taxes collected in the United States upon articles coming from the Philippine Archipelago and upon foreign vessels coming therefrom, shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands, to be used and expended for the government and benefit of said islands.

Duties, etc., to constitute a separate fund in Treasury for benefit of Philippine Islands.



Duties to be based on weight at time of entry.

Articles exempt from internal-revenue tax, etc.

Drawbacks, etc.

Taxes refunded.

Appropriation.

Drawback for materials.

Reexportation to the Philippines.

Customs administration and tariff laws applicable.  
Vol. 26, p. 131.  
Ante, p. 357.  
Vol. 30, p. 151.  
Ante, p. 545.

Treason.  
Evidence necessary to convict accused.

SEC. 5. That when duties prescribed by this Act are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

SEC. 6. That all articles manufactured in bonded manufacturing warehouses in whole or in part of imported materials, or of materials subject to internal-revenue tax and intended for shipment from the United States to the Philippine Islands, shall, when so shipped, under such regulations as the Secretary of the Treasury may prescribe, be exempt from internal-revenue tax, and shall not be charged with duty except the duty levied under this Act upon imports into the Philippine Islands.

That all articles subject under the laws of the United States to internal-revenue tax, or on which the internal-revenue tax has been paid, and which may under existing laws and regulations be exported to a foreign country without the payment of such tax, or with benefit of drawback, as the case may be, may also be shipped to the Philippine Islands with like privilege, under such regulations and the filing of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue may, with the approval of the Secretary of the Treasury, prescribe. And all taxes paid upon such articles shipped to the Philippine Islands since November fifteenth, nineteen hundred and one, under the decision of the Secretary of the Treasury of that date, shall be refunded to the parties who have paid the same, under such rules and regulations as the Secretary of the Treasury may prescribe, and a sum sufficient to make such payment is hereby appropriated, out of any money in the Treasury not otherwise appropriated.

That where materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the shipment of said articles to the Philippine Archipelago a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties, under such rules and regulations as the Secretary of the Treasury may prescribe.

SEC. 7. That merchandise in bonded warehouse or otherwise in the custody and control of the officers of the customs, upon which duties have been paid, shall be entitled, on shipment to the Philippine Islands within three years from the date of the original arrival, to a return of the duties paid less one per centum, and merchandise upon which duties have not been paid may be shipped without the payment of duties to the Philippine Islands within said period, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

SEC. 8. That the provisions of the Act entitled "An Act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, as amended by an Act entitled "An Act to provide for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, shall apply to all articles coming into the United States from the Philippine Archipelago.

SEC. 9. That no person in the Philippine Islands shall, under the authority of the United States, be convicted of treason by any tribunal, civil or military, unless on the testimony of two witnesses to the same overt act, or on confession in open court.

Approved, March 8, 1902.

April 12, 1902.

32 STAT. L., 99.—*Tea duty repealed.*

Tea duty repealed.  
Vol. 30, p. 470.  
Ante, p. 613.

SEC. 10. That section fifty of the Act of June thirteenth, eighteen hundred and ninety-eight, be repealed, to take effect January first, nineteen hundred and three.

32 STAT. L., 176, CHAP. 640.—*An Act To refund the amount of duties paid in Porto Rico upon articles imported from the several States from April eleventh, eighteen hundred and ninety-nine, to May first, nineteen hundred, to confer jurisdiction on the Court of Claims to render judgment thereon, and making an appropriation therefor.*

April 29, 1902.

[Public, No. 89.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That jurisdiction be, and is hereby, conferred upon the Court of Claims of the United States of all claims against the United States arising out of the payment of customs duties to the military authorities in the island of Porto Rico upon articles imported from the several States, which articles were entered at the several ports of entry in Porto Rico from and including April eleventh, eighteen hundred and ninety-nine, to May first, nineteen hundred, and the Court of Claims is empowered and directed to ascertain the amounts of such duties paid during said period and to enter judgment against the United States for the several amounts so paid, with interest thereon at the rate of six per centum per annum from the several dates of payment of such duties to the dates of such judgments, respectively, in all actions for the recovery of such duties now pending in the Court of Claims and in all actions for the recovery of such duties which may be brought in said court within six months from the date of the passage of this Act.

Porto Rico.  
Duties to be re-  
funded.  
Jurisdiction con-  
ferred on Court of  
Claims.

SEC. 2. That the Secretary of the Treasury, upon the certification of such judgments, or any of them, from which the United States does not take an appeal, is authorized to pay the same.

Payment of judg-  
ments.

Approved, April 29, 1902.

32 STAT. L., 691, CHAP. 1369.—*An Act Temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes.*

July 1, 1902.

[Public, No. 235.]

SEC. 84. That the laws relating to entry, clearance, and manifests of steamships and other vessels arriving from or going to foreign ports shall apply to voyages each way between the Philippine Islands and the United States and the possessions thereof, and all laws relating to the collection and protection of customs duties not inconsistent with the Act of Congress of March eighth, nineteen hundred and two, "temporarily to provide revenue for the Philippine Islands," shall apply in the case of vessels and goods arriving from said Islands in the United States and its aforesaid possessions.

United States  
shipping, customs,  
etc., laws made ap-  
plicable.

Customs duties.

Ante, p. 621.

The laws relating to seamen on foreign voyages shall apply to seamen on vessels going from the United States and its possessions aforesaid to said Islands, the customs officers there being for this purpose substituted for consular officers in foreign ports.

Seamen on for-  
eign voyages.  
Customs officers  
substituted for con-  
sular officers.

The provisions of chapters six and seven, title forty-eight, Revised Statutes, so far as now in force, and any amendments thereof, shall apply to vessels making voyages either way between ports of the United States or its aforesaid possessions and ports in said Islands; and the provisions of law relating to the public health and quarantine shall apply in the case of all vessels entering a port of the United States or its aforesaid possessions from said Islands, where the customs officers at the port of departure shall perform the duties required by such law of consular officers in foreign ports.

Transportation of  
passengers and mer-  
chandise.

Log book entries.  
R. S., secs. 4252-  
4292, pp. 820-828.

Section three thousand and five, Revised Statutes, as amended, and other existing laws concerning the transit of merchandise through the United States, shall apply to merchandise arriving at any port of the United States destined for any of its insular and continental possessions, or destined from any of them to foreign countries.

Transit of mer-  
chandise.  
R. S., sec. 3005,  
p. 579.

Nothing in this Act shall be held to repeal or alter any part of the Act of March eighth, nineteen hundred and two, aforesaid, or to apply

Former laws con-  
tinued.  
Ante, p. 621.

Equivalent rates of money. to Guam, Tutuila, or Manua, except that section eight of an Act entitled "An Act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the Philippine Commission on the seventeenth of September, nineteen hundred and one, and approved by an Act entitled "An Act temporarily to provide revenues for the Philippine Islands, and for other purposes," approved March eighth, nineteen hundred and two, is hereby amended so as to authorize the Civil Governor thereof in his discretion to establish the equivalent rates of the money in circulation in said Islands with the money of the United States as often as once in ten days.

December 15, 1902. 32 STAT. L., 753, CHAP. 1.—*An Act To amend section twenty of an Act entitled*  
[Public, No. 1.] *"An Act to simplify the laws in relation to the collection of the revenues,"*  
*approved June tenth, eighteen hundred and ninety.*

Customs revenue. Vol. 26, p. 140, amended. See p. 357 this vol. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section twenty of an Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, be, and the same is hereby, amended so as to read as follows:*

Withdrawals from bonded warehouses for consumption. "SEC. 20. That any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That the same rate of duty shall be collected thereon as may be imposed by law upon like articles of merchandise imported at the time of the withdrawal: *And provided further*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

Provisos. To pay duty at rate then imposed. Perishable, etc., articles.

Approved, December 15, 1902.

January 15, 1903. 32 STAT. L., 773, CHAP. 189.—*An Act To provide rebate of duties on coal, and for*  
[Public, No. 28.] *other purposes.*

Coal. Rebate of duty on, for one year. Vol. 30, p. 190. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and required to make full rebate of duties imposed by law on all coal of every form and description imported into the United States from foreign countries for the period of one year from and after the passage of this Act.*

All anthracite coal admitted free. Vol. 30, p. 190. See p. 586 this vol. SEC. 2. That the provisions of paragraph four hundred and fifteen of the tariff Act of July twenty-fourth, eighteen hundred and ninety-seven, shall not hereafter be construed to authorize the imposition of any duty upon anthracite coal.

Approved, January 15, 1903.

March 3, 1903. 32 STAT. L., 1224, CHAP. 1016.—*An Act To refund the amount of duties paid on*  
[Public, No. 166.] *merchandise brought into the United States from Porto Rico between April eleventh, eighteen hundred and ninety-nine, and May first, nineteen hundred, and also on merchandise brought into the United States from the Philippine Islands between April eleventh, eighteen hundred and ninety-nine, and March eighth, nineteen hundred and two, and for other purposes.*

Customs revenue. Refunding of duties on goods from Porto Rico and Philippine Islands. R. S., sec. 3689, p. 724. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That authority be, and the same is hereby, given the Secretary of the Treasury to refund and repay from the appropriation "To repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid*

under protest," made by section thirty-six hundred and eighty-nine of the Revised Statutes, moneys paid to the United States without protest as duties and as fines on merchandise brought into the United States from Porto Rico between April eleventh, eighteen hundred and ninety-nine, when the ratifications of the treaty of peace of December tenth, eighteen hundred and ninety-eight, with Spain were exchanged, and May first, nineteen hundred, when the Act entitled "An Act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes," approved April twelfth, nineteen hundred, went into effect, and also on merchandise brought into the United States from the Philippine Islands between April eleventh, eighteen hundred and ninety-nine, and March eighth, nineteen hundred and two, the date of the passage of "An Act temporarily to provide revenue for the Philippine Islands, and for other purposes": *Provided*, That such claims shall be presented under such rules and regulations as the Secretary of the Treasury shall prescribe, and within one year from the date of the passage of this Act.

Approved, March 3, 1903.

Vol. 30, p. 1754.

Vol. 31, p. 77.

See p. 616 this vol. for Act.

Ante, p. 621.

Proviso.  
Presentation of  
claims.

33 STAT. L., 3, CHAP. 1.—*An Act To carry into effect a convention between the United States and the Republic of Cuba, signed on the eleventh day of December, in the year nineteen hundred and two.*

December 17, 1903.  
[H. R. 1921.]  
[Public, No. 1.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That whenever the President of the United States shall receive satisfactory evidence that the Republic of Cuba has made provision to give full effect to the articles of the convention between the United States and the Republic of Cuba, signed on the eleventh day of December, in the year nineteen hundred and two, he is hereby authorized to issue his proclamation declaring that he has received such evidence, and thereupon on the tenth day after exchange of ratifications of such convention between the United States and the Republic of Cuba, and so long as the said convention shall remain in force, all articles of merchandise being the product of the soil or industry of the Republic of Cuba, which are now imported into the United States free of duty, shall continue to be so admitted free of duty, and all other articles of merchandise being the product of the soil or industry of the Republic of Cuba imported into the United States shall be admitted at a reduction of twenty per centum of the rates of duty thereon, as provided by the tariff Act of the United States, approved July twenty-fourth, eighteen hundred and ninety-seven, or as may be provided by any tariff law of the United States subsequently enacted. The rates of duty herein granted by the United States to the Republic of Cuba are and shall continue during the term of said convention preferential in respect to all like imports from other countries: *Provided*, That while said convention is in force no sugar imported from the Republic of Cuba, and being the product of the soil or industry of the Republic of Cuba, shall be admitted into the United States at a reduction of duty greater than twenty per centum of the rates of duty thereon, as provided by the tariff Act of the United States, approved July twenty-fourth, eighteen hundred and ninety-seven, and no sugar the product of any other foreign country shall be admitted by treaty or convention into the United States while this convention is in force at a lower rate of duty than that provided by the tariff Act of the United States approved July twenty-fourth, eighteen hundred and ninety-seven: *And provided further*, That nothing herein contained shall be held or construed as an admission on the part of the House of Representatives that customs duties can be changed otherwise than by an Act of Congress, originating in said House.

Cuba.  
Preferential duties on imports from.

Vol. 30, p. 151.  
See p. 545 this vol. for Act.  
Duration.

Provisos.  
Limitation of sugar duties.

Vol. 30, p. 168.  
Ante, 545 for Act.

Declaration as to origin of customs legislation.

No additional customs fees on imports from Cuba.

Equal treatment of imports by both countries.

No discrimination on place of shipment.

SEC. 2. That so long as said convention shall remain in force, the laws and regulations adopted, or that may be adopted by the United States to protect the revenues and prevent fraud in the declarations and proofs, that the articles of merchandise to which said convention may apply are the product or manufacture of the Republic of Cuba, shall not impose any additional charge or fees therefor on the articles imported, excepting the consular fees established, or which may be established, by the United States for issuing shipping documents, which fees shall not be higher than those charged on the shipments of similar merchandise from any other nation whatsoever; that articles of the Republic of Cuba shall receive, on their importation into the ports of the United States, treatment equal to that which similar articles of the United States shall receive on their importation into the ports of the Republic of Cuba; that any tax or charge that may be imposed by the national or local authorities of the United States upon the articles of merchandise of the Republic of Cuba, embraced in the provisions of said convention, subsequent to importation and prior to their entering into consumption into the United States, shall be imposed and collected without discrimination upon like articles whencesoever imported.

Approved, December 17, 1903.

April 8, 1904.  
[H. R. 9658.]

[Public, No. 94.]

33 STAT. L., 164, CHAP. 949.—*An Act To provide for the withdrawal, free of duty under bond, from the Louisiana Purchase Exposition of any articles and materials donated to incorporated institutions established for religious, philosophical, educational, scientific, or literary purposes, or to any State or municipal corporation.*

Louisiana Purchase Exposition.  
Donations of exhibits to incorporated religious, etc., institutions may be withdrawn free of duty.

Cancellation of entry bonds.

New bonds to be given.

Inspection.  
Provisos.  
Restrictions.

Existing law not affected.  
Vol. 30, pp. 196, 200, 201, 203.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized to permit, at the expiration of the Louisiana Purchase Exposition, the withdrawal, free of duty, by any State or municipality or any incorporated institution established for religious, philosophical, educational, scientific, or literary purposes, of any articles and materials imported under bond for exhibition at said exposition and donated to any such institution; the exhibition bonds given on original entry of the articles at Saint Louis, Missouri, to be canceled only on the production of evidence satisfactory to the Secretary of the Treasury, showing the donation and the bona fide acceptance of the articles and materials, but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, conditioned for the permanent preservation of the articles by the donee and for the payment of lawful duties which may accrue should any of the articles and materials aforesaid be sold, transferred, or used contrary to this provision; and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privilege thus conferred shall not be allowed to associations or corporations engaged in business of a private or commercial character: *Provided further*, That nothing herein contained shall prevent the withdrawal, free of duty, of the articles enumerated in and under the conditions prescribed by paragraphs five hundred and three, six hundred and thirty-eight, six hundred and forty-nine, seven hundred and two, and seven hundred and three of the tariff Act of July twenty-fourth, eighteen hundred and ninety-seven.

Approved, April 8, 1904.

33 STAT. L., 175, CHAP. 1253.—*An Act To authorize the Government of the United States to participate in celebrating the one hundredth anniversary of the exploration of the Oregon country by Captains Meriwether Lewis and William Clark in the years eighteen hundred and four, eighteen hundred and five, and eighteen hundred and six, and for other purposes.*

April 13, 1904.  
[S. 276.]  
[Public, No. 111.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all articles that shall be imported from foreign countries for the sole purpose of exhibition at said exposition upon which there shall be a tariff or customs duty shall be admitted free of the payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exposition to sell for delivery at the close thereof any goods or property imported for and actually on exhibition in the exposition buildings or on the grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury may prescribe: *Provided*, That all such articles when sold or withdrawn for consumption in the United States shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of withdrawal, and on articles which shall have suffered diminution or deterioration from incidental handling and necessary exposure the duty, if paid, shall be assessed according to the appraised value at the time of withdrawal for consumption, and the penalties prescribed by law shall be enforced against any person guilty of any illegal sale or withdrawal.

Exemption from duty of imported exhibits.

Sales.

Proviso.  
Duty on articles sold or withdrawn.

Enforcement of penalties.

Approved, April 13, 1904.

33 STAT. L., 362, CHAP. 1625.—*An Act To amend section three thousand and ninety-five of the Revised Statutes of the United States, relating to manner of importation.*

April 27, 1904.  
[S. 2816.]  
[Public, No. 184.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section three thousand and ninety-five of the Revised Statutes is hereby amended so as to read as follows:

"SEC. 3095. Except in the districts on the northern, northwestern, and western boundaries of the United States, adjoining to the Dominion of Canada or into the districts adjacent to Mexico, no merchandise of foreign growth or manufacture subject to the payment of duties shall be brought into the United States from any foreign port in any other manner than by sea, nor in any vessel of less than thirty net register tons, or laden or unladen at any other port than is directed by law, under the penalty of seizure and forfeiture of all such vessels and of the merchandise imported therein, laden or unladen in any other manner."

Customs.  
Manner of importation.  
R. S., sec. 3095, p. 594, amended.  
Importing merchandise in vessels of less than thirty net registered tons prohibited.  
Exceptions.

SEC. 2. That this Act shall take effect one month after its passage.  
Approved, April 27, 1904.

Effect.

33 STAT. L., 566, CHAP. 1818.—*An Act Amending an Act approved March third, nineteen hundred and one, entitled "An Act to provide for celebrating the one hundredth anniversary of the purchase of the Louisiana Territory by the United States, by holding an international exhibition of arts, industries, manufactures, and the products of the soil, mine, forest, and sea, in the city of Saint Louis, in the State of Missouri."*

April 28, 1904.  
[H. R. 11135.]  
[Public, No. 250.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section ten of the Act approved March third, nineteen hundred and one, entitled "An Act to provide for celebrating the one hundredth anniversary of the purchase of the Louisiana territory by the United States, by

Louisiana Purchase Exposition.  
Imported exhibits exempt from duty.  
Vol. 31, p. 1442, amended.  
Ante, p. 619.

holding an international exhibition of arts, industries, manufactures, and the products of the soil, mine, forest, and sea, in the city of Saint Louis, in the State of Missouri," is hereby amended so as to read as follows:

Sale of exhibits.

"SEC. 10. That all articles which shall be imported from foreign countries for the sole purpose of exhibition at said exposition, upon which there shall be a tariff or customs duty, shall be admitted free of payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exposition to sell, for delivery at the close thereof, any goods or property imported for and actually on exhibition in the exposition building or on the grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles, when sold or withdrawn for consumption in the United States, shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of withdrawal; and on articles which shall have suffered diminution or deterioration from incidental handling and necessary exposure, the duty, if paid, shall be assessed according to the appraised value at the time of withdrawal for consumption and all penalties prescribed by law shall be applied and enforced against the person who may be guilty of any illegal sale or withdrawal."

Approved, April 28, 1904.

Proviso.  
Duty to be im-  
posed on date of  
withdrawal.

Articles of dimin-  
ished value.

Penalty for ille-  
gal sale, etc.

March 2, 1905.  
[H. R. 16646.]

[Public, No. 126.]

33 STAT. L., 826, CHAP. 1306.—*An act To amend section twenty-seven hundred and eighty-seven of the Revised Statutes of the United States.*

Customs.  
Bond of agent.  
R. S., sec. 2787,  
p. 540, amended.

Penal bond dou-  
ble the estimated  
duties.

Submission of cer-  
tified account.

Minimum bond.

Cancellation of  
bond.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section twenty-seven hundred and eighty-seven of the Revised Statutes of the United States be, and is hereby, amended so as to read as follows:

"SEC. 2787. Whenever any entry is made with the collector of any district of merchandise imported into the United States subject to duty by any agent, factor, or person, other than the person to whom it belongs or to whom it is ultimately consigned, the collector shall take a bond with surety from such agent, factor, or person in the penal sum of an amount equal to double the estimated duties, with condition that the actual owner or consignee of such merchandise shall deliver to the collector a full and correct account of the merchandise imported by him, or for him on his own account, or consigned to his care, in the same manner and form as required in respect to any entry previous to the landing of merchandise; which account shall be verified by a like oath, as in the case of an entry, to be taken and subscribed before any judge of the United States, or the judge of any court of record of a State, or before any collector of the customs, or before any properly qualified notary whose seal shall be attested by the clerk of the county in which he is resident, or before any notary public designated by the Secretary of the Treasury. In case of the payment of the duties at the time of entry by any factor or agent on the merchandise entered by him, the condition of the bond shall be to produce the account of the proper owner or consignee, verified in manner as before directed, within ninety days from the date of such bond.

"The bond in no case shall be for less than one hundred dollars, and may not be required when the entered value of the merchandise does not exceed one hundred dollars. In the event of failure to produce the declaration of the owner or ultimate consignee within the time herein prescribed the bond may be cancelled, at the discretion of the Secretary of the Treasury, upon due proof that the factor or

agent who entered the merchandise exercised proper diligence in the effort to fulfill the requirements of this Act."

*Provided*, That with the approval of the Secretary of the Treasury any agent, factor, or common carrier engaged in the entry of merchandise at the port of first arrival may give a general penal bond at said port for the production of the oaths of owners or ultimate consignees. Said bond shall be fixed by the Secretary of the Treasury at an amount sufficient in his opinion to cover all obligations to the United States that may accrue, and the record and cancellation of liabilities under said general bond shall be in accordance with such rules as he may prescribe.

Approved, March 2, 1905.

Proviso.  
General penal  
bond.

33 STAT. L., 843, CHAP. 1311.—*An Act Fixing the status of merchandise coming into the United States from the Canal Zone, Isthmus of Panama.*

March 2, 1905.  
[H. R. 18285.]

[Public, No. 131.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That all laws affecting imports of articles, goods, wares, and merchandise and entry of persons into the United States from foreign countries shall apply to articles, goods, wares, and merchandise and persons coming from the Canal Zone, Isthmus of Panama, and seeking entry into any State or Territory of the United States or the District of Columbia.

Approved, March 2, 1905.

Canal zone.  
Articles, etc., im-  
ported from, sub-  
ject to tariff laws.

33 STAT. L., 928, CHAP. 1408.—*An act To revise and amend the tariff laws of the Philippine Islands, and for other purposes.*

March 3, 1905.  
[H. R. 18965.]

[Public, No. 141.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the provisions of General Orders, Numbered Forty-nine, office of the United States military governor in the Philippine Islands, dated October twenty-third, eighteen hundred and ninety-nine, relating to customs duties on imports and exports of the Philippine Islands, and tonnage duties and wharf charges therein, and the several orders supplemental thereto and amendatory thereof, are hereby amended to read as follows:

SEC. 2. That duties shall be collected on all articles, goods, and merchandise imported into the Philippine Islands at the rates hereinafter provided, except when expressly exempted from duty by this Act.

Collection of du-  
ties.

SEC. 3. That merchandise in transit at the time the present revision goes into effect may be entered under the provisions of law existing at the time of shipment: *Provided, however*, That this privilege shall not be extended beyond the period of sixty days after the date of the enforcement of the present tariff of duties and taxes.

Goods in transit.

SEC. 4. That duties shall be collected at the rates hereinafter provided on such articles, goods, and merchandise exported from the Philippine Islands as are hereinafter specifically prescribed in this Act.

Proviso.  
Time limit.

Rates.

SEC. 5. That the following rules and regulations shall be observed in the construction and enforcement of the various provisions of this Act:

### GENERAL RULES.

General rules.

#### CUSTOMS TREATMENT OF TEXTILES.

Textiles.

RULE 1. NUMBER OF THREADS AND ITS ASCERTAINMENT.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the totality of all the threads comprised in the warp and weft

Thread count.



in a square of six millimeters. The warp of textiles is to be considered as the totality of the threads which lie longitudinally, whether they form the foundation of the same or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the textile and combine the same conditions of helping to form patterns or to add to the body of the stuff, even though such threads be cut or show a want of continuity. In order to determine for customs treatment of textiles the number of threads and the proportion in which the threads \* \* \* subject to the highest duty are found in the textile, the instrument known as the "thread counter" shall be employed.

Should there be a doubt as to the ascertainment of the number of threads in a textile, owing to the textile being more closely woven in some parts than in others, the most closely woven part and the most loosely woven part shall be taken, and the average number of threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

In all woolly or melton-like textiles, and generally in all textiles in which the threads have become indistinct by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the textiles shall be unraveled.

Ready-made articles.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the textile shall be subject to the highest duty of the group to which it belongs, and should the textile be mixed, it shall be dutiable according to the class in which the most highly taxed material entering into the mixture is comprised.

Mixed textiles.

#### CUSTOM TREATMENT OF MIXED TEXTILES.

Two materials.

**RULE 2. ADMIXTURES OF TWO MATERIALS.**—Textiles of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton textiles containing threads of hemp, jute, linen, ramie, or other vegetable fiber shall be dutiable according to the corresponding numbers of group three, class four, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of these threads of hemp, jute, linen, ramie, or other vegetable fibers, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, or other vegetable fiber exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class five.

(b) Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

(c) Cotton textiles containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of silk or floss silk

threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII [Class IV, group three, Rule A].

(d) Textiles of hemp, jute, linen, ramie, or other vegetable fibers, containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, Class VI, as textiles mixed with wool. [Class V, group two, Rule A.]

(e) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of silk or floss silk counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class V, group two, Rule A.]

(f) Textiles of wool, flock wool, or hair, containing threads of silk, or floss silk, shall be dutiable according to the corresponding numbers of group three, Class VI, with the surtaxes established in each case [Class VI, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class VI, group three, Rule A.]

**RULE 3. ADMIXTURES OF MORE THAN TWO MATERIALS.**—Textiles composed of more than two materials shall be dutiable as follows: More than two materials.

(a) Textiles containing an admixture of wool and cotton, or of wool and other vegetable fibers and, at the same time, threads of silk or of floss silk, shall be subject to the corresponding duties of Class VI, as mixed woolen textiles, whatever be the proportion of the threads of vegetable fibers, and shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(b) Textiles containing an admixture of cotton and other vegetable fibers, and at the same time threads of silk or floss silk, shall be subject to the corresponding duties of Class V and assimilated to textiles of jute, hemp, and so forth, whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woollen threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of woollen threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as woollen textiles.

**Silks.** **RULE 4. SILK TEXTILES.**—All textiles containing silk or floss-silk threads the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be considered as textiles of silk.

**EXCEPTIONS.**—For knitted stuffs, tulles, laces, blondes, ribbons, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, composed of an admixture, exception to the preceding rules shall be made in the following cases:

**Knit, etc., goods.** **RULE 5. KNITTED AND NETTED STUFFS.**—All kinds of knitted stuffs and tulles, laces, and blondes, when mixed, shall be dutiable according to the corresponding numbers of the class comprising threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Plushes, velvets, velveteens, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Knitted stuffs, laces, blondes, tulles, and the pile fabrics mentioned in the preceding paragraph, comprised in Class VII, shall be considered as textiles mixed with silk when they contain threads of cotton or other vegetable fibers, or of wool or of flock wool, whatever be the proportion of such threads in the mixture.

**Ribbons.** **RULE 6. RIBBONS.**—Ribbons and galloons mixed with cotton and other vegetable fibers or with vegetable fibers and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the threads most highly taxed.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as textiles according to the corresponding numbers of Class VII.

**Trimnings.** **RULE 7. TRIMMINGS.**—Trimnings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimnings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the material most highly taxed. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII.

Trimnings are distinguished from ribbons and galloons by the latter being real textiles, with warp and weft, while trimmings are plaited.

#### SURTAXES.

**Surtaxes.** **RULE 8. ESTABLISHMENT OF SURTAXES.**—The surtaxes applicable, owing to broché, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the textile by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons shall, when necessary, be added together.

**RULE 9. BROCHÉS.**—Textiles, brochés or woven like brocades, with silk or floss silk, shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (a), and Class V, group two, Rule B, letter (a).]

Brochés.

Brochés or brocaded textiles are all textiles with flowers or other ornaments applied by means of a shuttle in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

**RULE 10. EMBROIDERY.**—Textiles embroidered by hand or machine after weaving or with application of trimmings shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (b); Class V, group two, Rule B, letter (b).]

Embroidery.

Embroidery is distinguished from patterns woven in the textile as the latter are destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be unraveled.

**RULE 11. METALLIC THREADS.**—Textiles and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (c); Class V, group two, Rule B, letter (c).]

Metallic threads.

Textiles exclusively composed of metallic threads shall be dutiable according to Class VII.

**RULE 12. MADE-UP ARTICLES.**—Textiles manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (d); Class V, group two, Rule B, letter (d).]

Made-up articles.

Ready-made clothing, wearing apparel of all kinds and of any style, and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to duties leviable on the principal component textile on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles, half finished, cut or basted, shall be considered as made-up articles and clothing.

**RULES APPLICABLE TO GOODS NOT SPECIALLY MENTIONED AND TO ARTICLES COMPOSED OF SEVERAL MATERIALS.**

**RULE 13.** Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble (see rule fifteen), and shall in the first instance be so classified by the collector of the port of entry into which the articles are brought.

Classification of articles not specifically mentioned.

When an article presented for appraisal is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the collector at the port of entry to indicate the number according to which such article is dutiable.

In such case the appraisal shall be made according to the number so indicated.

**RULE 14.** Articles which, by reason of their nature or their application, are composed of two or more materials or of different parts, as, for instance, the handle of an implement and the implement itself; the glass and frame of a mirror, shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

Articles of two or more materials.

**RULE 15.** That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the

Similar articles.

use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

REGULATIONS TO BE APPLIED TO LEVYING DUTY ON PACKING, PACKAGES,  
AND RECEPTACLES.

Packing, packages, and receptacles.

**RULE 16.** Common packing, packages, receptacles, and coverings of imported merchandise in use and imported with such merchandise, shall be dutiable under their corresponding paragraphs of the tariff except in cases of goods dutiable by gross weight or ad valorem.

**RULE 17.** In all cases in which dutiable merchandise shall by its tariff number be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages, and packing of every description, whether exterior, interior, or immediate, without any allowance for tare.

**RULE 18.** In all cases in which dutiable merchandise shall by its tariff number be dutiable upon net weight, the dutiable weight of such merchandise shall not include the weight of any common exterior cover, receptacle, package, wrappers, or packing, but shall include all interior or immediate receptacles.

**RULE 19.** When in a single receptacle are imported goods dutiable by net weight, together with others dutiable by gross weight, the former shall be assessed by their net weight, in accordance with the preceding rule numbered eighteen, and the latter shall be assessed together with the weight of the entire exterior receptacle; or, in case there should be more than one class of goods dutiable by gross weight, they shall be assessed together with the weight of the entire exterior receptacle proportionately divided between them in accordance with their respective net weights.

In the case of goods dutiable by net weight packed together with goods dutiable by unities, the former shall be assessed as above prescribed, and the latter shall pay by unities; the exterior receptacle will then be dutiable by its corresponding paragraph. For the purposes of this rule, goods dutiable ad valorem and goods free of duty shall be considered and appraised as by net weight.

Net weight.

**RULE 20.** Where merchandise, dutiable upon its net weight, where not otherwise specially provided for, is customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the collector of the islands from time to time to ascertain by tests the actual weight or quantity of such merchandise and the actual weight of the packages, packing, or receptacles thereof, respectively, in which such merchandise is customarily imported, and, upon such ascertainment, to prescribe regulations for estimating the dutiable weight or quantity of such merchandise, and thereafter such merchandise imported in such customary packing, packages, and

receptacles shall be entered and the duties thereon levied and collected upon the basis of such estimated dutiable weight or quantity.

PROHIBITED IMPORTATIONS.

SEC. 6. That the importation of the following articles is prohibited: Prohibited Importations.  
 (1) Dynamite, gunpowder, and similar explosives, and firearms of all descriptions and detached parts therefor, unless the importer shall produce a special authorization for landing issued to him by the civil governor.

(2) Books, pamphlets, or other printed matter, paintings, or illustrations, figures, or other objects of an obscene or indecent character.

(3) Roulette wheels, gambling layouts, dealing boxes, and all other machines, apparatus, or mechanical devices used in gambling, or used in the distribution of money, cigars, or other articles, when such distribution is dependent upon lot or chance.

SEC. 7. That the following abbreviations shall be employed in the tariff: Abbreviations.

G. W. equals gross weight.

N. W. equals net weight.

Hectog equals hectogram.

Kilo equals kilogram.

Kilos equals kilograms.

Hectol equals hectoliter.

SEC. 8. That duty shall be paid in the money of the United States, or its equivalent in Philippine currency. Money in which duty is to be paid.

SEC. 9. That the metrical system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued. Metric system.  
R. S., secs. 3569, 3570, p. 704.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten-thousandths pounds, avoirdupois.

SEC. 10. That importations from the United States are dutiable under the provisions of this Act, but no customs duties shall be imposed on articles, goods, or merchandise transported only from one place or port to another place or port in the Philippine Islands. Importations from United States dutiable.

SEC. 11. That the rates of duties to be collected on articles, goods, and merchandise imported into the Philippine Islands shall be as follows: Rates on imports.

CLASS I.—STONES, EARTHS, ORES, GLASS, AND CERAMIC PRODUCTS.

Class I.  
Stones, earths, ores, glass, etc.

GROUP 1.—STONES AND EARTHS EMPLOYED IN BUILDING, ARTS, AND MANUFACTURES. Group 1.

1. Marble, onyx, jasper, alabaster, and similar fine stones:

(a) In the rough, or in dressed pieces squared or prepared for shaping, G. W., one hundred kilos, fifty cents; Stones and earths employed in arts, etc.

(b) Slabs, plates, or steps of any dimensions, polished or not, G. W., one hundred kilos, two dollars;

Marble affixed to or packed with and belonging to furniture shall be liable to the same duty as the furniture.

(c) Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration, G. W., one hundred kilos, ten dollars;

(d) Wrought or chiseled into all other articles, polished or not, G. W., one hundred kilos, six dollars.

2. Stones, other, natural or artificial:
  - (a) In the rough, unwrought, in rough blocks or cubes, G. W., one hundred kilos, four cents;
  - (b) Crushed stone for pavements and foundations, G. W., one hundred kilos, ten cents;
  - (c) Slabs, plates or steps, G. W., one hundred kilos, fifty cents;
  - (d) Millstones and grindstones. G. W., one hundred kilos, twenty-five cents;
  - (c) Wrought into all other articles, N. W., one hundred kilos, one dollar.
3. Earths employed in manufactures and arts:
  - (a) Lime, gypsum, chalk, or cement, G. W., one hundred kilos, four cents;
  - (b) Other G. W., one hundred kilos, twenty cents.
4. Gypsum manufactured into articles:
  - (a) Statuettes, stucco work, and similar articles for house decoration, N. W., one hundred kilos, three dollars;
  - (b) Other articles, N. W., one hundred kilos, seventy-five cents:

*Provided*, That none of the articles classified under letter (a) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
5. Chalk manufactured into articles: Billiard chalk, red chalk, including French and tailors' chalk, N. W., kilo, three cents.

Group 2.

## GROUP 2.—COAL.

Coal and coke.

6. Coal and coke, G. W., one thousand kilos, twenty-five cents.

Group 3.

## GROUP 3.—SCHISTS, BITUMENS AND THEIR DERIVATIVES.

In case of doubt as to the clearance of crude petroleum, the following rules shall be observed:

Bitumens and derivatives.

1. A sample of two hundred cubic centimeters shall be taken from each fifty cases or less comprised in the declaration and belonging to the same kind of goods. If the oil is imported in bulk or in tanks, samples of equal quantities shall be taken from each receptacle in which the oil is contained, sufficient to make more than two liters in all after mixing.

2. These samples shall be thoroughly mixed in a large receptacle, and when the discharge of the shipment is terminated, two liters are taken therefrom and put into separate bottles, which are sealed and furnished with labels signed by the customs employees and the interested party. These bottles shall be forwarded to the customs chemical expert in order to be assayed.

3. Immediately after this operation the goods shall be cleared and the corresponding duty applied, but the interested party shall always be bound by the results of the analysis, and the clearance shall not be deemed definite until that result be known.

4. The samples must be assayed within one month, and the interested party has the right to be present when the samples are opened and analyzed, provided that he has made a written request to this effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the collector of the islands from the report of the experts.

5. Should the interested party in his appeal request that a new analysis be made, this operation shall be effected at his expense if the report of the experts be sustained. In contrary case the expense shall be borne by the government.

6. The following shall be considered:

(a) As crude oil derived from the distillation of slates or schists, those obtained from first distillation having a specific gravity of from nine hundred to nine hundred and twenty, at a temperature of twenty-one and one-ninth Centigrade, or measured on a Baumé scale for fluids lighter than water, which give a reading from about twenty-seven (corresponding to a specific gravity of about nine hundred) to twenty-two corresponding to a specific gravity of about nine hundred and twenty-four).

(b) As crude and natural petroleum, that imported in the state in which found when extracted from the well, and which had undergone no operation whatever, whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of three hundred degrees Centigrade, this petroleum must leave a residuum exceeding twenty per centum of its primitive weight.

7. Tar and mineral pitch, bitumens, schists, unrefined creosote, asphalt, and also asphalt paving blocks, G. W., one hundred kilos, ten cents;

The customs authorities must take care that under the denomination of tar, or mixtures containing tar, no oils derived from schists are imported. Tar must not contain in appreciable proportions volatile products or oils which might be extracted by means of distillation at three hundred degrees Centigrade. Though imported under the name of asphalt, or bitumens, impure paraffin, or other products must be included in number one hundred and two of Class III.

8. Crude oils derived from schists, including crude petroleum and axle grease for cars and carts, G. W., one hundred kilos, ten cents;

Crude mineral oils mixed with crude animal oils, as well as crude mineral oils mixed with crude vegetable oils when these oils are exclusively destined to lubricating machinery, are likewise dutiable according to this number.

9. Petroleum and other mineral oils, rectified or refined, intended for illumination or lubrication, N. W., one hundred kilos, one dollar and twenty-five cents.
10. Benzine, and mineral oils not specially mentioned, including vaseline, G. W., one hundred kilos, one dollar and twenty-five cents.

(a) Gasoline, G. W., one hundred kilos, sixty-five cents.

All mineral oils not having the properties described in paragraph (a) of rule six of the rules for this group shall be considered as refined.

#### GROUP 4.—ORES.

#### Group 4.

11. Ores other than copper, gold, and silver, G. W., one thousand kilos, twenty-five cents.

Ores, other than copper, gold, and silver.

#### GROUP 5.—CRYSTAL AND GLASS.

#### Group 5.

12. Common or ordinary hollow glassware, G. W., one hundred kilos, eighty cents.

Crystal and glass.

(a) Siphons for aerated waters, G. W., one hundred kilos, two dollars and eighty cents.

13. Crystal, and glass imitating crystal:

(a) Articles cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, twelve dollars;



- (b) The same, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, five dollars and sixty cents;
- (c) Lamp chimneys of all kinds, per one hundred chimneys, twenty-five cents.

NOTE.—Decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service and lighting, white or colored, and statuettes, flower stands, vases, urns, and similar articles for toilet purposes or house decoration are included in this paragraph.

14. Plate glass or plate crystal:

- (a) Slabs for paving or roofing, G. W., one hundred kilos, one dollar and sixty-five cents;
- (b) For windows or in other articles, provided that they are neither polished, beveled, engraved, nor annealed, G. W., one hundred kilos, two dollars and twenty cents;
- (c) Window glass set in lead; frosted pane glass, plain or in design; and plate glass polished, beveled or not, G. W., one hundred kilos, four dollars and fifty cents;
- (d) Articles engraved or enameled, G. W., one hundred kilos, ten dollars.

15. Mirrors and looking-glasses of glass and crystal:

- (a) Common mirrors not exceeding two millimeters in thickness, G. W., kilo, four cents;
- (b) Other mirrors, not beveled, G. W., kilo, seven cents;
- (c) Beveled mirrors, G. W., kilo, twelve cents.

16. Other articles and manufactures of glass:

- (a) All kinds of spectacles, eye-glasses, and goggles, and glasses for same, per dozen, twenty-five cents;
- (b) Other articles, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, four dollars;
- (c) The same, either cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, eight dollars.

NOTE.—Washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers are included in this number.

*Provided*, That none of the articles classified under paragraphs thirteen and sixteen shall pay a less rate of duty than thirty per centum ad valorem, and none of the articles classified under paragraphs twelve, fourteen, and fifteen shall pay a less rate of duty than twenty per centum ad valorem.

Proviso.  
Minimum.

Group 6.

GROUP 6.—POTTERY, EARTHENWARE, AND PORCELAIN.

Pottery, earthen-  
ware, and porce-  
lain.

17. Common clay:

- (a) In common bricks, fire bricks, and squares, unglazed, for building and industrial purposes, G. W., one thousand kilos, thirty cents;
- (b) Pressed, vitrified, or glazed bricks or squares, G. W., one thousand kilos, sixty cents;
- (c) In tubes or pipes, not varnished, vitrified or glazed, for building or drainage purposes, G. W., one hundred kilos, ten cents;
- (d) In tubes or pipes, varnished, glazed, or vitrified, for industrial or drainage purposes, G. W., one hundred kilos, twenty cents.

18. Ceramic tiles:

- (a) Varnished, vitrified, or not, plain and undecorated, G. W., one hundred kilos, thirty-two cents;

- (b) The same, glazed, ornamented, or decorated, G. W., one hundred kilos, one dollar and twenty cents.
19. Earthen and stone ware:
- (a) Household or kitchen utensils, except dishes or tableware, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, sixty-four cents;
  - (b) Dishes, tableware, or other articles not specially provided for, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, one dollar and sixty cents;
  - (c) Flowerpots of common earthenware and common bottles of the same, G. W., one hundred kilos, eighty cents;
  - (d) Articles not specially provided for, gilt, painted, or ornamented in relief, G. W., one hundred kilos, four dollars and forty cents.

20. Faïence, not specially provided for:

- (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, two dollars and eighty cents;
- (b) Gilt, painted, or with ornaments in relief, G. W., one hundred kilos, five dollars:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

Provisos.  
Minimum.

21. Porcelain, in dishes or hollow ware and all other articles not specially provided for:

- (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, four dollars;
- (b) Painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, six dollars;
- (c) Ordinary clear white, transparent or not, which on fracture appears to be of a bluish gray tint, evidencing that it was manufactured from an inferior raw material only, not painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, one dollar and sixty cents:

*Provided*, That none of the articles classified under letters (a) and (b) of this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

Minimum.

22. Porcelain, plain, in door knobs and similar articles, not decorated, not specially provided for, G. W., one hundred kilos, four dollars;

- (a) The same wares, gilt, painted, or with ornaments in relief, G. W., one hundred kilos, eight dollars.

23. Statuettes, flower stands, vases, high and bas reliefs, articles for toilet purposes and house decoration, all of said articles of clay, faïence, stoneware, porcelain or bisque; bowls for opium pipes and cloisonné vases, N. W., kilo, twenty-five cents:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

Minimum.

GROUP 7.—PRECIOUS STONES, PEARLS AND IMITATIONS OF THE SAME, UNSET.

Group 7.

24. Precious stones and doublets, unset: Ad valorem, fifteen per cent.

25. Pearls, unset, fifteen per centum ad valorem.

26. Imitations of precious stones and of pearls, unset, fifteen per centum ad valorem.

Precious stones,  
pearls, etc.

Class II.  
Metals.

**CLASS II.—METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.**

Group 1.

**GROUP 1.—GOLD, SILVER, AND PLATINUM, AND ALLOYS OF THESE METALS, AND GOLD AND SILVER PLATE.**

Gold, silver, plat-  
inum, etc.

**27. Gold and platinum or alloys thereof:**

- (a) In jewelry, plate, and goldsmiths' wares, not otherwise provided for, N. W., hectog, twelve dollars and fifty cents;
- (b) Same set with pearls or precious stones, not otherwise provided for, N. W., hectog, twenty-five dollars;
- (c) Same set with doublets, imitation precious stones, or imitation pearls, N. W., hectog, seventeen dollars and fifty cents;
- (d) Same manufactured into articles other than jewelry or plate, except as otherwise specially provided, N. W., hectog, three dollars.

**28. Silver:**

- (a) In jewelry, plate, and toilet articles, not set with pearls or precious stones, or imitation pearls or imitation precious stones, N. W., hectog, one dollar;
- (b) In jewelry, plate, toilet articles, and all manufactures of silver, set with pearls or precious stones, N. W., hectog, fifteen dollars and fifty cents;
- (c) In jewelry, plate, toilet articles, and all manufactures of silver, set with imitation pearls or imitation precious stones, N. W., hectog, eight dollars;
- (d) Other articles and manufactures of silver, not specially provided for, including toilet articles and plate composed in part of glass, porcelain, clay, steel, or common metal, of which the material of chief value is silver; also silver manufactured for dentists when not in sheets; solder and silver foil, N. W., hectog, forty cents.

**29. Gold and silver plated wares:**

- (a) Gold and silver plated jewelry, N. W., kilo, two dollars and forty cents;
- (b) Gold and silver plated wares other than jewelry, N. W., kilo, two dollars:

Provisos.  
Minimum.

Net weight and  
packing.

*Provided*, That none of the articles classified under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay a less rate of duty than twenty-five per centum ad valorem: *And provided further*, That all articles classified for duty under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay the prescribed rates on the net weight of the articles themselves, and that the immediate packing in which they are contained shall be assessed for duty under the paragraph covering the article of which it is manufactured.

Group 2.

**GROUP 2.—CAST IRON.**

Cast iron.

Articles of malleable cast iron are dutiable as manufactures of wrought iron.

**30. Pigs, G. W., one hundred kilos, ten cents;**

**31. Articles not coated or ornamented with another metal or porcelain, neither polished nor turned:**

- (a) Bars, beams, plates, grates for furnaces, columns, and pipes, G. W., one hundred kilos, thirty-five cents;
- (b) Lubricating boxes for railway trucks and carriages, and railway chairs, G. W., one hundred kilos, thirty cents;
- (c) Articles, other, not elsewhere mentioned, G. W., one hundred kilos, seventy-five cents.

32. Articles of all kinds not coated or ornamented with another metal or porcelain, either polished or turned, N. W., one hundred kilos, one dollar and twenty cents.
33. Articles of all kinds, enameled, bronze, gilt, tinned, or coated, or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware, N. W., one hundred kilos, two dollars:

*Provided*, That none of the articles classified under paragraphs thirty-two and thirty-three shall pay a less rate of duty than fifteen per centum ad valorem.

Proviso.  
Minimum.

GROUP 3.—WROUGHT IRON AND STEEL.

Group 3.

34. Iron, soft or wrought, in ingots or "tochos," steel in ingots, G. W., one hundred kilos, twenty-four cents.
35. Wrought iron or steel, rolled.

(a) Rails, G. W., one hundred kilos, thirty cents;

Bent rails, or rails screwed or bolted together in crossings, and similar simple track sections, shall be dutiable under letter (a) of this paragraph, with a surtax of thirty per centum.

(b) Bars and beams, neither perforated, riveted with screws, nor cut to measure, of all kinds (excepting fine crucible steel), including rods, tires, and hoops, G. W., one hundred kilos, sixty cents;

The rods in question are iron or steel rods exceeding eight millimeters in thickness employed in the manufacture of iron wire.

(c) The same, of crucible steel, G. W., one hundred kilos, one dollar and five cents;

Crucible steel is distinguishable from bar and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color darker than that of iron, and its fracture is close grained. (This steel is generally imported in round, triangular, square, octagonal, or flat bars.)

36. Wrought iron and steel in sheets, rolled:

(a) Neither polished nor tinned, and hoop iron, G. W., one hundred kilos, seventy-eight cents;

By hoop iron (fleges) shall be understood unpolished, flat bands or circles less than three millimeters in thickness.

(b) Tinned and tin plate, G. W., one hundred kilos, one dollar;

(c) Polished, corrugated, perforated, cold rolled, galvanized or not, and bands of polished hoop iron, G. W., one hundred kilos, ninety cents:

*Provided*, That any of the foregoing made up in ridgings, eaves, drainpipes, gutters, and similar articles shall be dutiable at the rate provided for the respective materials, with a surtax of one hundred per centum.

Proviso.  
Surtax.

37. Wrought iron or steel:

Cast in pieces in the rough, neither polished, turned, nor adjusted, weighing each:

(a) Twenty-five kilos or more, G. W., one hundred kilos, seventy-five cents;

(b) Less than twenty-five kilos, G. W., one hundred kilos, one dollar.

38. Wrought iron or steel cast in pieces, finished:

(a) Wheels weighing more than one hundred kilos, fishplates, chairs, sleepers, axles and springs for railways and tramways, and lubricating boxes, G. W., one hundred kilos, forty-five cents;

- (b) Wheels weighing one hundred kilos or less; axles and springs other than for railways and tramways, and cranks, G. W., one hundred kilos, one dollar and five cents.
39. Wrought iron or steel pipes:  
 (a) Covered with sheet brass, G. W., one hundred kilos, one dollar and forty cents;  
 (b) Other, galvanized or not, G. W., one hundred kilos, one dollar and five cents.
40. Wrought iron or steel wire, galvanized or not:  
 (a) Two millimeters or more in diameter, N. W., one hundred kilos, seventy-five cents;  
 (b) More than half and less than two millimeters in diameter, N. W., one hundred kilos, one dollar;  
 (c) One half millimeter or less in diameter and wire covered with a textile, N. W., one hundred kilos, one dollar and forty cents.
41. Wrought iron or steel in large pieces, composed of bars or bars and sheets fastened by means of rivets or screws; the same, unriveted, perforated, or cut to measure, for bridges, frames, buildings, or other similar constructions, G. W., one hundred kilos, one dollar.
- Anchors, etc., for vessels, etc. 42. Anchors, iron or steel plates for vessels, chains for vessels or machines, moorings, switches, and signal disks, G. W., one hundred kilos, fifty cents.
43. Anvils, G. W., one hundred kilos, one dollar and seventy-five cents.
44. Wire gauze:  
 (a) Up to forty threads per square inch, N. W., one hundred kilos, three dollars;  
 (b) Of forty threads or more per square inch, N. W., one hundred kilos, five dollars.
- Barbed wire fencing, etc. 45. Cables, fencing (barbed wire), netting; furniture springs, N. W., one hundred kilos, seventy-five cents.
- Tools. 46. Tools and implements of all kinds, not apparatus, of wrought iron or steel, for arts, trades and professions, including emery wheels and emery cloth, twenty per centum ad valorem.
47. Screws, nuts, bolts, washers, and rivets, N. W., one hundred kilos, two dollars.
48. Nails, clasp nails, tacks and brads, N. W., one hundred kilos, one dollar.
- Saddlery hardware. 49. Saddlery hardware:  
 (a) Common, made of iron or steel, common bits, halter chains, spurs, buckles, and all finishes of common harness, not nicked or covered with other metals or materials, N. W., one hundred kilos, three dollars;  
 (b) The same, ornamented, nicked or covered with other metals or materials, N. W., one hundred kilos, six dollars.
- NOTE.—This paragraph shall include similar buckles used by carriage makers.
50. Buckles, not gold or silver plated, not specially provided for:  
 (a) Bronze gilt or nicked, N. W., kilo, twenty cents.  
 (b) Others not specially provided for, N. W., kilo, fifteen cents.
51. Pins and needles of all kinds, except surgical needles, N. W., kilo, thirty cents.
52. Common and safety pins, and hooks and eyes, N. W., kilo, thirty cents;
53. Crochet hooks and the like, hairpins, N. W., kilo, thirty cents.

## 54. Cutlery:

Cutlery.

- (a) Butchers', shoemakers', saddlers', kitchen, bread, vegetable, cheese, plumbers', and painters' knives; table knives and forks with common wood or iron handles (not nicked); scissors and shears with glazed or japanned bows, N. W., kilo, fifteen cents;
- (b) Pocket cutlery, side arms (not fire), and parts for same; razors, N. W., kilo, sixty cents;
- (c) Pruning and budding knives, grass, garden, hedge, pruning, and sheep shears, N. W., kilo, five cents;
- (d) Fishhooks; all other cutlery, including scissors and shears, not specially provided for, N. W., kilo, thirty cents;
- (e) Surgical and dental instruments of all kinds, cutlery or not, including those of other materials except gold, platinum, or silver; and including, also, medical induction batteries and thermocauteries, N. W., kilo, thirty cents:

*Provided*, That none of the articles classified under paragraphs fifty-one, fifty-two, fifty-three, and fifty-four shall pay a less rate of duty than fifteen per centum ad valorem.

Provisos.  
Minimum.

## 55. Small arms and barrels:

Firearms.

- (a) Barrels, unfinished, for portable arms, N. W., kilo, twenty-five cents;
- (b) Barrels, finished, for portable arms, N. W., kilo, sixty cents;
- (c) Pistols and revolvers, also their detached parts, except barrels, N. W., kilo, three dollars.

## 56. Other arms, breech and muzzle loading, and detached parts thereof, except barrels, N. W., kilo, two dollars.

## 57. Manufactures of tin plate, N. W., one hundred kilos, five dollars.

Tin plate.

## 58. Wrought iron or steel in common articles of all kinds not specially provided for, though coated with lead, tin, or zinc, or painted or varnished, N. W., one hundred kilos, two dollars and fifty cents:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

## 59. Wrought iron or steel in articles of all kinds not specially mentioned, fine, that is, polished, enameled, coated with porcelain, nickel, or other metals (with the exception of lead, tin, zinc, gold, or silver), or with ornaments, borders, or parts of other metals (except gold or silver), or combined with glass or earthenware, N. W., one hundred kilos, four dollars:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

Minimum.

## GROUP 4.—COPPER AND ALLOYS OF COMMON METALS WITH COPPER (BRASS, BRONZE, AND SO FORTH).

Group 4.

- 60. Copper scales (laminæ), copper of first fusion, old copper, brass, and so forth, G. W., one hundred kilos, one dollar and fifty cents.
- 61. Copper and alloys of copper; in ingots, G. W., one hundred kilos, two dollars.
- 62. The same rolled in bars of all kinds, G. W., one hundred kilos, two dollars and twenty-five cents.
- 63. The same rolled in sheets, G. W., one hundred kilos, two dollars and fifty cents.

Copper and alloys, etc.

64. The same in wire, galvanized or not:  
 (a) One millimeter or more in diameter, N. W., one hundred kilos, four dollars and fifty cents;  
 (b) Less than one millimeter in diameter, N. W., one hundred kilos, four dollars and fifty cents;  
 (c) Silvered or nickeled, N. W., kilo, thirty-five cents.
65. The same in wire, covered with textiles other than silk, not specially provided for, or with insulating materials; cables for conducting electricity, N. W., one hundred kilos, five dollars;  
 (a) The same in wire covered with silk, flexible or not, N. W., kilo, fifteen cents.
66. The same in wire gauze:  
 (a) Up to two hundred threads per inch, N. W., kilo, four cents;  
 (b) Of two hundred threads or more per inch, N. W., kilo, ten cents.
67. The same in pipes, bearings, and plates for fireplaces, either wrought or partially wrought, G. W., one hundred kilos, three dollars and twenty-five cents.
68. The same in nails, tacks, crochet hooks, pins, pens, hairpins, screws, nuts, bolts, washers, and rivets:  
 (a) Nails, tacks, screws, nuts, bolts, washers, and rivets, bronze-gilt or nickeled, N. W., kilo, twenty cents;  
 (b) Same, not bronze-gilt or nickeled, N. W., kilo, five cents;  
 (c) Pins, pens, crochet hooks, and hairpins, N. W., kilo, thirty cents.
69. Copper and alloys of copper:  
 (a) In articles not specially provided for, varnished or not, N. W., kilo, fifteen cents;  
 (b) In articles of bronze gilt or nickeled, not specially provided for, except when exclusively used for sanitary constructions, N. W., kilo, thirty cents;  
 (c) In articles of bronze gilt or nickeled, when exclusively used for sanitary constructions, N. W., kilo, twenty cents;  
 By "sanitary constructions" are meant the fixtures, fittings, and attachments such as pipes, valves, drains, spigots, basins, faucets, and douches, used in modern sanitary house plumbing and for bathrooms:  
*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

Proviso.  
Minimum.

Group 5.

#### GROUP 5.—OTHER METALS AND THEIR ALLOYS.

Other metals and  
their alloys.  
Nickel, etc.

70. Mercury, G. W., kilo, ten cents.
71. Nickel, aluminum, and their alloys:  
 (a) In lumps and ingots, G. W., one hundred kilos, four dollars;  
 (b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, six dollars;  
 (c) In all other articles of nickel, N. W., kilo, fifty cents;  
 (d) In cooking utensils of aluminum, N. W., kilo, twenty-five cents;  
 (e) In all other articles of aluminum, N. W., kilo, one dollar;  
*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
72. Tin and alloys thereof:  
 (a) In lumps or ingots, G. W., one hundred kilos, two dollars;

Tin.

- (b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, three dollars and fifty cents;
  - (c) Hammered in thin leaves (tin foil) and capsules for bottles, N. W., kilo, five cents;
  - (d) In other articles of all kinds, N. W., kilo, thirty cents.
73. Zinc, lead, and other metals, not specially mentioned, as well as their alloys: Zinc, lead, etc.
- (a) In lumps or ingots, G. W., one hundred kilos, fifty cents.
  - (b) In bars, sheets, pipes, and wire, including shot, G. W., one hundred kilos, seventy-five cents;
  - (c) Articles bronze gilt or nicked, except when exclusively used for sanitary construction, N. W., kilo, fifty cents;
  - (d) Articles bronze gilt or nicked, when used exclusively for sanitary construction, N. W., kilo, twenty cents;
  - (e) Zinc nails and tacks, neither bronze gilt nor nicked, N. W., kilo, six cents;
  - (f) In other articles, including type, N. W., kilo, fifteen cents.
- Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem. Proviso. Minimum.

GROUP 6.—WASTES AND SCORIÆ.

Group 6.

- 74. Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, G. W., one hundred kilos, fifteen cents. Wastes and scoriæ.
- 75. Scoriæ resulting from the smelting of ores, G. W., one hundred kilos, three cents.

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES, AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

Class III. Drugs and chemicals.

GROUP 1.—SIMPLE DRUGS.

Group 1.

- 76. Oleaginous seed, copra, or cocoanuts, G. W., one hundred kilos, sixty cents. Simple drugs.
- 77. Resins and gums:
  - (a) Colophony, Burgundy, and similar pitch and Stockholm tar, G. W., one hundred kilos, twenty-five cents;
  - (b) Spirits of turpentine, N. W., one hundred kilos, one dollar and seventy-five cents;
  - (c) Caoutchouc and gutta-percha, raw or melted in lumps, G. W., one hundred kilos, three dollars;
- 78. Camphor (raw), aloes, extract of licorice, and other similar vegetable juices not specially provided for, N. W., one hundred kilos, five dollars;
- (a) Camphor, refined, N. W., kilo, fifteen cents.
- 79. Tan bark, G. W., one hundred kilos, ten cents.
- 80. Opium: Opium.

- (a) Crude, N. W., kilo, four dollars;
- (b) The same manufactured or prepared for smoking or other purposes, N. W., kilo, five dollars:

*Provided, however*, That the Philippine Commission or any subsequent Philippine legislature shall have the power to enact legislation to prohibit absolutely the importation or sale of opium, or to limit or restrict its importation and sale, or adopt such other measures as may be required for the suppression of the evils resulting from the sale and use of the drug: *And provided further*, That after March first, nineteen hundred and eight, it shall be unlawful to import into the Philippine Islands

Provisos. Prohibition authorized.

Importation after March 1, 1908, unlawful.



opium, in whatever form, except by the Government, and for medicinal purposes only, and at no time shall it be lawful to sell opium to any native of the Philippine Islands except for medicinal purposes.

81. Drugs, such as barks, beans, berries, buds, bulbs, and bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and other similar vegetable products; any of the foregoing which are drugs and not edible and are in a crude state, not specially provided for, and not in the form of a pharmaceutical product or preparation, N. W., one hundred kilos, two dollars and fifty cents;

(a) Ginseng root, N. W., kilo, two dollars.

82. Animal products employed in medicine not specially mentioned, N. W., one hundred kilos, three dollars:

*Provided*, That none of the articles classified under paragraphs eighty-one and eighty-two shall pay a less rate of duty than twenty per centum ad valorem.

Group 2.

GROUP 2.—COLORS, DYES, AND VARNISHES.

Colors, dyes, and  
varnishes.

83. Natural colors (ochers, and so forth), in powder or lumps, G. W., one hundred kilos, one dollar.

NOTE.—Natural colors prepared in paste, oil, or water shall be dutiable under paragraph eighty-four (d).

84. Artificial colors of metallic bases:

(a) White and red lead in powder or lumps, N. W., one hundred kilos, one dollar;

(b) White and red lead prepared in the paste, oil, or water, also putty, N. W., one hundred kilos, three dollars.

(c) Other artificial colors of metallic bases, in powder or lumps, N. W., one hundred kilos, two dollars;

(d) Other artificial or natural colors prepared in paste or ready for use in oil, water, varnish, or turpentine, N. W., one hundred kilos, five dollars.

85. Other artificial colors in powder, crystals, lumps, or paste, N. W., kilo, fifteen cents;

(a) Printing and lithographic inks, including dry colors for the same not specially provided for; also bituminous paints made from mineral pitch or coal tar (not anilin dyes), N. W., one hundred kilos, two dollars;

(b) Writing and drawing inks, N. W., one hundred kilos, four dollars;

(c) Lead, colored, and indelible pencils, and charcoal pencils for drawing, N. W., kilo, fifteen cents:

*Provided*, That none of the articles classified under paragraphs eighty-four and eighty-five shall pay a less rate of duty than fifteen per centum ad valorem.

86. Natural dyes:

(a) Woods, barks, roots, and so forth, for dyeing, G. W., one hundred kilos, twenty cents;

(b) Madder or rubian, G. W., one hundred kilos, two dollars and twenty-five cents;

(c) Indigo and cochineal, G. W., kilo, ten cents.

87. Artificial dyes:

(a) Extracts from logwood, orchilla, and other dyeing extracts, N. W., one hundred kilos, one dollar;

(b) Colors derived from coal, and all other chemical dye colors not specially provided for, N. W., kilo, fifteen cents.

Provisos.  
Minimum.

88. Varnishes, N. W., one hundred kilos, four dollars:  
*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem. Minimum.

89. Blacking of all kinds; graphite and manufactures of graphite of all kinds; polishing, dressing, cleansing, and preserving preparations for shoes or leather; bone and lamp blacks of all kinds, N. W., one hundred kilos, three dollars.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

Group 3.

90. Simple bodies:  
 (a) Sulphur, G. W., one hundred kilos, fifteen cents;  
 (b) Bromine, boron, iodine, and phosphorus, N. W., kilo, eighteen cents. Chemical and pharmaceutical products.

91. Inorganic acids:  
 (a) Hydrochloric, boric, nitric, and sulphuric acid; also aqua regia, G. W., one hundred kilos, twenty cents;  
 (b) Liquid carbonic acid, N. W., one hundred kilos, five dollars;  
 (c) Other, N. W., one hundred kilos, five dollars.

*Provided*, That none of the articles classified under letter (c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem. Provisos. Minimum.

92. Organic acids:  
 (a) Oxalic, citric, tartaric, and carbolic, G. W., one hundred kilos, one dollar;  
 (b) Oleic, stearic, palmitic, G. W., one hundred kilos, one dollar and forty cents;  
 (c) Acetic, G. W., one hundred kilos, six dollars;  
 (d) Other, N. W., one hundred kilos, five dollars:

*Provided*, That none of the articles classified under letter (d) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem. Minimum.

93. Oxides and hydroxides of potassium, sodium, and other caustic alkalies and barilla, including aqua ammonia, G. W., one hundred kilos, twenty-five cents.

94. Inorganic salts:  
 (a) Chloride of sodium (common salt), crude, G. W., one hundred kilos, twenty cents;  
 (b) Chloride of sodium (common salt), ground, powdered, or otherwise manufactured, G. W., one hundred kilos, fifty cents;  
 (c) Chloride of potassium; sulphates of sodium, iron or magnesium, carbonate of magnesium, alum, G. W., one hundred kilos, forty-five cents;  
 (d) Sulphate of ammonium; phosphates and superphosphates of lime, nitrates of potassium and sodium, G. W., one hundred kilos, three cents;  
 (e) Ammonium carbonate, ammonium chloride, copper nitrate, copper sulphate, copper oxide, chloride of lime (bleaching powder), sulphate of potassium, hyposulphite of sodium, borax, and sal soda, also calcium carbide, G. W., one hundred kilos, seventy-five cents;  
 (f) Chlorates of sodium and potassium, G. W., one hundred kilos, one dollar and eighty cents;  
 (g) Bicarbonate of sodium, G. W., one hundred kilos, one dollar;  
 (h) Other, N. W., one hundred kilos, two dollars;

*Provided*, That none of the articles classified under letter (h) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem. Minimum.

## 95. Organic salts:

- (a) Acetates and oxalates, G. W., one hundred kilos, two dollars and fifty cents;
- (b) Citrates and tartrates, N. W., one hundred kilos, three dollars;

NOTE.—No acid or double salts shall be dutiable under this paragraph.

## 96. Alkaloids and their salts, except those of cinchona bark; chlorides of gold, silver, and platinum, N. W., kilo, six dollars and seventy-five cents.

## 97. Chemical products not specially mentioned, N. W., kilo, two cents.

## 98. Pills (except quinine pills), capsules or medicinal drázhá'z and the like, N. W., kilo, twenty-five cents.

## 99. Pharmaceutical products not specially provided for, including Chinese and other similar medical preparations, and materials used exclusively therefor not specially provided for; aseptic and antiseptic surgical dressings, and catgut, silk, and similar ligatures for surgical use, N. W., kilo, twenty-five cents;

- (a) Absorbent cotton, not medicated, N. W., kilo, ten cents:

Minimum.

*Provided*, That none of the articles classified under paragraphs ninety-seven, ninety-eight, and ninety-nine shall pay a less rate of duty than fifteen per centum ad valorem.

Group 4.

## GROUP 4.—OILS, FATS, WAX, AND THEIR DERIVATIVES.

## 100. Vegetable oils:

Oils, fats, wax,  
etc.

- (a) Solid (cocoanut, palm, and so forth, G. W., one hundred kilos, one dollar;
- (b) Liquid, not specially provided for, and not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, one dollar and twenty-five cents.

## 101. Animal oils and animal fats:

- (a) Cod-liver oil and other medicinal oils not refined, G. W., one hundred kilos, two dollars and fifty cents;
- (b) Cod-liver oil and other medicinal oils refined, but not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, five dollars;
- (c) Glycerin, olein, stearin, and spermaceti, crude, G. W., one hundred kilos, one dollar and forty cents;
- (d) Other crude oils and fats, G. W., one hundred kilos, fifty cents;
- (e) Other refined oils and fats not specially provided for, G. W., one hundred kilos, three dollars.

## 102. Mineral, vegetable, and animal wax, unwrought, and paraffin in lumps, G. W., one hundred kilos, two dollars.

## 103. Articles of stearin and paraffin; wax of all kinds, wrought, N. W., one hundred kilos, five dollars.

## 104. Soap and other scouring compositions; all soaps, soap powders and preparations, and similar scouring compositions, fifteen per centum ad valorem.

Perfumery.

## 105. Perfumery:

- (a) Essential oils, extracts, and products used in the preparation of perfumery, including musk, N. W., kilo, five dollars;
- (b) All other kinds of perfumery not otherwise provided for; powders and oils for toilet purposes, N. W., kilo, fifty cents:

Proviso.  
Minimum.

*Provided*, That none of the articles classified under paragraph one hundred and five shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 5.—VARIOUS.

Group 5.

106. Artificial or chemical fertilizers, G. W., one hundred kilos, five cents.
107. Starch and feculæ for industrial purposes, N. W., one hundred kilos, two dollars.
108. Dextrin, N. W., one hundred kilos, one dollar.
109. Glues, albumens, and gelatin, G. W., one hundred kilos, four dollars.
110. Carbons prepared for electric lighting, G. W., one hundred kilos, five dollars.
111. Gunpowder and explosive compounds:
  - (a) Gunpowder, explosive compounds and miners' fuses, N. W., one hundred kilos, five dollars;
  - (b) Gunpowder, sporting and other explosives not intended for mines, including fireworks of all kinds, N. W., kilo, twenty cents.

Miscellaneous.

Explosive compounds.

All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes two and one-half millimeters in diameter, shall be considered as sporting.

CLASS IV.—COTTON AND ITS MANUFACTURES.

Class IV.  
Cotton and its  
manufactures.  
Group 1.

GROUP 1.—RAW COTTON.

112. Raw cotton, with or without seed, and cotton waste N. W., one hundred kilos, fifty cents.  
Cotton yarns and threads of less than twenty centimeters in length shall be considered as waste of spun cotton.

Raw cotton.

GROUP 2.—YARNS.

Group 2.  
Yarns.

Rule applicable to goods classed in the present group:

Classification.

A meter of number one cotton yarn of a single thread weighs fifty-nine centigrams. To ascertain the number to which a cotton yarn corresponds any number of the meters thereof may be taken. The number of meters so taken must be multiplied by fifty-nine and the product thereof must be divided by the number of centigrams that the tested length of yarn weighs. The quotient so obtained will be the number of the tested yarn, if of not more than one thread. If the yarn is of more than one thread, the quotient must be multiplied by the number of threads, and to give the proper number seven per centum must be added if not dyed, or ten per centum if dyed.

113. Yarn in hanks:
  - (a) Bleached or unbleached, N. W., kilo, ten cents;
  - (b) Dyed, N. W., kilo, fifteen cents.
114. Yarn in cops, bobbins, or spools, unbleached, including weight of bobbins, spools, and so forth:
  - (a) Up to number thirteen, N. W., kilo, nine cents;
  - (b) Number fourteen to number twenty-five, N. W., kilo, eleven cents;
  - (c) Number twenty-six to number thirty-five, N. W., kilo, thirteen cents;
  - (d) Number thirty-six to number forty-five, N. W., kilo, sixteen cents;
  - (e) Number forty-six and above, N. W., kilo, twenty cents.

115. The same, bleached or dyed, including weight of bobbins, spools, and so forth:
- (a) Up to number thirteen, N. W., kilo, fourteen cents;
  - (b) Number fourteen to number twenty-five, N. W., kilo, sixteen cents;
  - (c) Number twenty-six to number thirty-five, N. W., kilo, eighteen cents;
  - (d) Number thirty-six to number forty-five, N. W., kilo, twenty-two cents;
  - (e) Number forty-six and above, N. W., kilo, twenty-five cents.
116. Yarns or threads for sewing, crocheting, darning, or embroidering, including the weight of the reels or spools, N. W., kilo, twenty cents:
- (a) Thread for sewing sails, wrapping twine and cord, twisted or braided, including the weight of the reels, N. W., kilo, twelve cents;
  - (b) Wicks for making candles or matches, including the weight of the reels, N. W., kilo, six cents.

## Group 3.

## GROUP 3.—TEXTILES.

Textiles.  
Rules of classification.

**RULE A.** When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

1. Cotton textiles containing threads of hemp, jute, linen, ramie, or pita shall be liable to a surtax of fifteen per centum of the duties applicable thereto: *Provided*, That the number of these threads of hemp, jute, linen, ramie, or pita counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, and so forth, exceeds one-fifth of the total the textiles shall be subject to the corresponding duties of Class V.

2. Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be liable to a surtax of thirty-five per centum of the duties applicable thereto: *Provided*, That the number of threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceed one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

3. Cotton textiles containing threads of silk or floss silk, shall be liable to a surtax of seventy per centum of the duties applicable thereto: *Provided*, That the number of silk or floss silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (rule six), or to trimmings (rule seven).

**RULE B.** Articles included in this group, which are within the undermentioned conditions, shall be liable to the following surtaxes (see rules two to twelve, inclusive):

(a) Textiles brochés, or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of fifteen per centum.

(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

Embroidery.

Should the embroidery contain threads, purl, or spangles of common metal or of silver, the surtax shall amount to sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

(c) Textiles and trimmings containing threads, or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to one hundred per centum.

(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls, etc.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, "patadeones," counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Made-up articles.

Other made-up articles, wearing apparel and clothing of all kinds, except corsets and the articles provided for in paragraph one hundred and twenty-five, finished, half-finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

Plain textiles.

117. Textiles plain and without figures, napped or not, weighing ten kilograms or more per one hundred square meters, unbleached, bleached, or dyed; and

Textiles plain and without figures, stamped or printed, napped or not, measuring not over one hundred centimeters in width, weighing eight kilograms or more per one hundred square meters; and

Textiles plain and without figures, not stamped or printed, whatever be their width, weighing eight kilograms or more per one hundred square meters having:

- (a) Up to eighteen threads, N. W., kilo, ten cents;
- (b) From nineteen to twenty-five threads, N. W., kilo, fourteen cents;
- (c) From twenty-six to thirty-eight threads, N. W., kilo, eighteen cents;
- (d) Thirty-nine threads or more, N. W., kilo, twenty-eight cents;
- (e) The same textiles, stamped, printed, or manufactured, with dyed yarns: Dutiable as the textile, with a surtax of thirty per centum.

118. Other textiles, plain and without figures, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having:

- (a) Up to twelve threads, N. W., kilo, fifteen cents;
- (b) From thirteen to twenty-two threads, N. W., kilo, twenty cents;
- (c) From twenty-three to thirty threads, N. W., kilo, twenty-seven cents;
- (d) From thirty-one to thirty-eight threads, N. W., kilo, thirty-seven cents;
- (e) Thirty-nine threads or more, N. W., kilo, fifty cents;
- (f) The same textiles, stamped, printed, or manufactured with dyed yarns: Dutiable as the textile, with a surtax of forty per centum.

Twilled, etc.

119. Textiles twilled or figured on the loom, napped or not, weighing ten kilograms or more per one hundred square meters, unbleached, bleached, or dyed, having:
- (a) Up to twelve threads, N. W., kilo, twelve cents;
  - (b) From thirteen to twenty-two threads, N. W., kilo, fourteen cents;
  - (c) From twenty-three to thirty threads, N. W., kilo, sixteen cents;
  - (d) From thirty-one to thirty-eight threads, N. W., kilo, twenty-five and one-half cents;
  - (e) Thirty-nine threads or more, N. W., kilo, thirty-three and one-half cents;
  - (f) The same textiles, stamped, printed, or manufactured with dyed yarns: Dutiable as the textile, with a surtax of thirty per centum.
120. Textiles twilled or figured on the loom, napped or not, weighing less than ten kilograms per one hundred square meters, unbleached, bleached, or dyed, having:
- (a) Up to twelve threads, N. W., kilo, eighteen cents;
  - (b) From thirteen to twenty-two threads, N. W., kilo, twenty-three cents;
  - (c) From twenty-three to thirty threads, N. W., kilo, thirty-two cents;
  - (d) From thirty-one to thirty-eight threads, N. W., kilo, forty-three cents;
  - (e) Thirty-nine threads or more, N. W., kilo, fifty-five cents.
  - (f) The same textiles, stamped, printed, or manufactured with dyed yarns: Dutiable as the textile, with a surtax of forty per centum.

Counterpanes.

121. Textiles for counterpanes, N. W., kilo, twenty-four cents.
122. Piqués of all kinds, N. W., kilo, forty-five cents.
123. Carded textiles in blankets and other articles:
- (a) Unbleached or half bleached, N. W., kilo, eight cents;
  - (b) Bleached or dyed in the piece, N. W., kilo, fourteen cents;
  - (c) Stamped, printed, or manufactured with dyed yarns, N. W., kilo, twenty cents.

NOTE.—Blankets in pairs, hemmed or bound, and separate blankets, shall be considered as made-up articles for the application of the corresponding surtax.

Plushes, etc.

124. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, except towels, N. W., kilo, forty-seven cents;
- (a) Bath robes and towels manufactured with pile warp, N. W., kilo, twenty-five cents.

Knit goods.

125. Knitted goods, even with needlework: [Knitted goods, mixed with other vegetable fibers, wool, silk, or floss silk, shall respectively be dutiable according to the corresponding numbers of Classes V, VI, and VII. (See rule five.)]
- (a) In the piece, N. W., kilo, fifteen cents;
  - (b) Jerseys, undershirts, and drawers, N. W., kilo, thirty-five cents;
  - (c) Stockings, socks, gloves, and other small articles, N. W., kilo, forty cents:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

NOTE.—The articles classified under this paragraph shall have no surtax for the making up, but shall be liable to such other surtaxes as may be applicable.

126. Tulles of all widths: [When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V and VI. (See rule five.)]

Tulles.

- (a) Plain, N. W., kilo, seventy cents;
- (b) Figured or embroidered on the loom, N. W., kilo, ninety-two cents.

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall be dutiable under letter (a) of this paragraph with a surtax of sixty per centum.

127. Laces and blondes of all kinds:

Laces, etc.

- (a) Lace curtains, bedspreads, pillow shams, unhemmed, hemmed, or bound, and other laces exceeding thirty-eight centimeters in width, N. W., kilo, ninety cents;
- (b) Laces not exceeding thirty-eight centimeters in width, N. W., kilo, one dollar and twenty-five cents;
- (c) Laces less than twenty-five centimeters in width, N. W., kilo, one dollar and forty cents:

*Provided*, That none of the articles classified under paragraphs one hundred and twenty-six and one hundred and twenty-seven shall pay a less rate of duty than thirty per centum ad valorem.

128. Carpets of cotton, N. W., kilo, fifteen cents.

Carpets, etc.

129. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W., kilo, thirty-two cents.

130. Wicks for lamps, N. W., kilo, fifteen cents.

131. Trimmings of cotton, ribbons, and galloons [(See rules seven and eleven.)]

Ribbons and galloons containing in any proportion threads of other vegetable fibers, wool, or silk, shall, respectively, be subject to the corresponding numbers of Classes V, VI, and VII. (See rule six)], N. W., kilo, fifty-two cents;

- (a) Cotton tape, N. W., kilo, twenty-six cents:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

132. Shoe and corset laces, N. W., kilo, thirty-five cents.

133. Rope and cordage, G. W., one hundred kilos, six dollars.

134. Cinches and saddle girths, N. W., kilo, twenty-five cents;

- (a) Ribbons or bands for the manufacture of the same, N. W., kilo, twelve cents.

135. Caoutchouc and cotton textiles:

- (a) Waterproof or caoutchouc stuffs on cotton textiles, N. W., kilo, fifteen cents;
- (b) Cotton elastic textiles manufactured with threads of gum elastic, N. W., kilo, forty-five cents.

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

Class V.  
Hemp, flax, jute,  
etc.

GROUP 1.—RAW AND SPUN.

Group 1.

136. Hemp, raw or hackled, N. W., one hundred kilos, one dollar and ten cents.

Raw and spun.

137. Flax, raw or hackled, N. W., one hundred kilos, one dollar and twenty-five cents.

138. Jute, aloe, and other vegetable fibers, N. W., one hundred kilos, forty cents.



139. Yarn of hemp or flax, from eight lea and finer, N. W., kilo, seven cents.
140. Yarn of jute, not finer than five lea, N. W., kilo, one and one-half cents.
141. Yarn of hemp and flax, not finer than eight lea, and yarn of jute, finer than five lea, inclusive, N. W., kilo, five cents.
142. Yarn of aloe and other vegetable fibers, not elsewhere mentioned, up to number twelve, inclusive, N. W., one hundred kilos, one dollar and fifty cents.
143. The same, from number thirteen upward, N. W., one hundred kilos, two dollars and seventy-five cents.
144. Threads, twines, cords, and yarns, twisted, of two or more ends, netted hammocks and fishing nets, and other similar manufactured articles, N. W., kilo, twenty-two and one-half cents.
145. Gunny bags, each, two cents.
146. Rope and cordage:
  - (a) Twine or rope yarn and cord; also cordage and ropemakers' wares of hemp, flax, jute, or other fibers, not exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars;
  - (b) Cordage and ropemakers' wares, of hemp, flax, jute, or other fibers, exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars.

By the cordage dutiable under this number shall be understood yarn twisted in two or more strands, ten meters of which shall weigh more than five grams.

#### Group 2.

#### GROUP 2.—TEXTILES.

Textiles of hemp,  
etc.  
Rules of classification.

**RULE A.** When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

1. Textiles of hemp, jute, linen, ramie, or pita containing threads of wool, flock wool, hair, or their wastes, shall be liable to a surtax of forty per centum of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes, exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, class six, as textiles mixed with wool.

2. Textiles of hemp, jute, linen, ramie, or pita containing threads of silk or floss silk shall be liable to a surtax of sixty per centum of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

3. Textiles of cotton containing an admixture of hemp, linen, ramie, jute, or other vegetable fibers, and at the same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this group (see rule four, letter b), with a surtax of sixty per centum, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (see rule six), or to trimmings (see rule seven).

**RULE B.** Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (rules two to twelve, inclusive):

(a) Textiles brochés or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of thirty per centum;

(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

Embroidery, etc.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

(c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to one hundred per centum.

(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, and "patadeones," counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus, and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Shawls, etc.

Other made-up articles, wearing apparel and clothing of all kinds, except the articles provided for in paragraph one hundred and fifty-two, finished or half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

147. Textiles of hemp, linen, ramie, jute, or other vegetable fibers, not specially mentioned, plain, twilled, or damasked, weighing thirty-five kilograms or more per one hundred square meters (see rules seven and eleven), unbleached or dyed in the piece, having:

Linen, etc., coarse.

(a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, two cents;

(b) Up to ten threads, for other purposes, N. W., kilo, four cents;

(c) From eleven to eighteen threads, N. W., kilo, fourteen cents;

(d) Nineteen threads or more, N. W., kilo, seventeen cents;

(e) The same textiles, bleached, half-bleached, or printed: Dutiable as the textile, with a surtax of fifteen per centum;

(f) The same textiles, manufactured with dyed yarns: Dutiable as the textile, with a surtax of twenty-five per centum.

148. Textiles, plain, twilled, or damasked, weighing from twenty to thirty-five kilograms per one hundred square meters, unbleached or dyed in the piece, having:

- (a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, four cents;
  - (b) Up to ten threads, for other purposes, N. W., kilo, nine cents;
  - (c) From eleven to eighteen threads, N. W., kilo, thirteen cents;
  - (d) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;
  - (e) From twenty-five to thirty threads, N. W., kilo, twenty-four cents;
  - (f) From thirty-one to thirty-eight threads, N. W., kilo, thirty cents;
  - (g) Thirty-nine threads or more, N. W., kilo, thirty-five cents;
  - (h) The same textiles, bleached, half bleached, or printed: Dutiable as the textile, with a surtax of twenty-five per centum.
- Finer.** 149. Textiles, plain, twilled, or damasked, weighing from ten to twenty kilograms per one hundred square meters, (see Rules 7 and 11) unbleached or dyed in the piece, having:
- (a) Up to eighteen threads, N. W., kilo, fourteen cents;
  - (b) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;
  - (c) From twenty-five to thirty threads, N. W., kilo, twenty-five cents;
  - (d) From thirty-one to thirty-eight threads, N. W., kilo, thirty-five cents;
  - (e) Thirty-nine threads or more, N. W., kilo, fifty cents.
  - (f) The same tissue bleached, half bleached, or printed: Dutiable as the textile, with a surtax of thirty per centum.
  - (g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum.
150. Textiles, plain, twilled, or damasked, weighing less than ten kilograms per hundred square meters, unbleached or dyed in the piece, having:
- (a) Up to twelve threads, N. W., kilo, eighteen cents;
  - (b) From thirteen to twenty-two threads, N. W., kilo, twenty-six cents;
  - (c) From twenty-three to thirty threads, N. W., kilo, thirty-six cents;
  - (d) From thirty-one to thirty-eight threads, N. W., kilo, fifty cents;
  - (e) Thirty-nine threads or more, N. W., kilo, ninety cents;
  - (f) The same textiles bleached, half bleached, or printed: Dutiable as the textile, with a surtax of thirty per centum.
  - (g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum:
- Proviso.** *Provided*, That none of the articles classified under paragraphs one hundred and forty-nine and one hundred and fifty shall pay a less rate of duty than twenty per centum ad valorem.
- Minimum.**
- Plushes, etc.** 151. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, composed of linen, jute, and so forth, N. W., kilo, thirty cents.
- Knit goods.** 152. Knitted goods, even with needlework:
- (a) In the piece, N. W., kilo, one dollar;
  - (b) Jerseys, undershirts, and drawers, N. W., kilo, one dollar and twenty cents;
  - (c) Stockings, socks, gloves, and other small articles, N. W., kilo, one dollar and forty cents.

**NOTE.**—The articles classified under this paragraph shall have no surtax for the making-up, but shall be liable to such other surtaxes as may be applicable.

- Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Minimum.
153. Tulles of all widths: Tulles.
- (a) Plain, N. W., kilo, ninety cents;
- (b) Figured or embroidered on the loom, N. W., kilo, one dollar and ten cents.
- NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall have a surtax of thirty per centum of the duties.
154. Laces and blondes of all kinds: Laces, etc.
- (a) Lace curtains, bed-spreads and pillow shams, and lace for borders exceeding thirty-eight centimeters in width, unhemmed, hemmed, or bound, N. W., kilo, one dollar and fifty cents;
- (b) Laces less than thirty-eight centimeters and not less than twenty-five centimeters in width, N. W., kilo, two dollars and twenty-five cents;
- (c) Laces less than twenty-five centimeters in width, N. W., kilo, three dollars:
- Provided*, That none of the articles classified under paragraphs one hundred and fifty-three and one hundred and fifty-four shall pay a less rate of duty than thirty per centum ad valorem. Minimum.
155. Carpets of jute, hemp, and other vegetable fibers, N. W., kilo, seven and one-half cents. Carpets, etc.
156. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarn; table covers and counterpanes of the same kind, N. W., kilo, forty-two cents.
157. Trimmings, tape, ribbons, and galloons [see Rules 7 and 11. Ribbons and galloons containing any proportion of threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII (see rule 6)], N. W., kilo, sixty cents:
- Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem. Proviso. Minimum.
158. Shoe and corset laces, N. W., kilo, thirty-five cents.
159. Cinches or saddle girths, N. W., kilo, thirty-five cents;
- (a) Ribbons or bands for the manufacture of the same, N. W., kilo, fifteen cents.
160. Waterproof or caoutchouc stuffs on textiles of linen or other vegetable fibers, except cotton, or elastic textiles manufactured with threads of gum elastic, N. W., kilo, twenty-five cents.

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

Class VI.  
Wools, bristles,  
hair, etc.

GROUP 1.—RAW.

Group 1.

- NOTE.—Articles dutiable in this class shall not be liable to surtaxes. Raw material.
161. Bristles, horsehair, and other hair, including the hair of the camel, vicuna, and of the Angora and Cashmere goats, G. W., one hundred kilos, three dollars and sixty cents.
162. Wool:
- (a) Unwashed, G. W., one hundred kilos, two dollars and fifty-five cents;
- (b) Washed, G. W., one hundred kilos, four dollars and thirty-five cents;

- (c) Combed and prepared for yarns, and wool waste carded, G. W., one hundred kilos, five dollars;
- (d) Combed, carded, and dyed, G. W., one hundred kilos, five dollars and fifty cents.

## Group 2.

## GROUP 2.—YARNS.

## Yarns.

- 163. Woolen and worsted yarns:
  - (a) Spun and twisted, unbleached or in the grease, N. W., kilo, twenty-five cents;
  - (b) Bleached or washed, N. W., kilo, forty cents;
  - (c) Dyed, N. W., kilo, fifty-five cents.

## Group 3.

## GROUP 3.—MANUFACTURES OF BRISTLES OR HAIR, TEXTILES AND FULLED STUFFS.

Manufactures of  
bristles or hair, etc.

- 164. Manufactures of bristles or hair, other than human hair, not specially provided for, thirty-five per centum ad valorem.
- 165. Knitted goods, even with needlework, with or without an admixture of cotton or other vegetable fibers, dyed in the piece or manufactured with dyed yarns, thirty per centum ad valorem;
  - (a) Jerseys, undershirts, and drawers, thirty-five per centum ad valorem;
  - (b) Stockings, socks, gloves, and other small articles, forty per centum ad valorem.
- 166. Textiles and other manufactures of wool, thirty-five per centum ad valorem.

Class VII.  
Silk.

## CLASS VII.—SILK AND ITS MANUFACTURES.

## Group 1.

## GROUP 1.—RAW AND SPUN.

## Raw and spun.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

- 167. Eggs of the silkworm, N. W., kilo, twenty-five cents.
- 168. Silk waste and cocoons, N. W., kilo, one dollar and twenty-five cents.
- 169. Spun silks, not twisted, N. W., kilo, one dollar and fifty cents.
- 170. Twisted silks, N. W., kilo, one dollar and seventy-five cents;
  - (a) The same, dyed, N. W., kilo, one dollar and ninety cents.
- 171. Floss silks:
  - (a) Neither twisted nor combed nor carded, N. W., kilo, one dollar and twenty-five cents;
  - (b) Combed or carded, not twisted, N. W., kilo, one dollar and thirty-five cents;
  - (c) Twisted, of two or more ends, N. W., kilo, one dollar and forty cents.
- 172. Floss silks, dyed, N. W., kilo, one dollar and fifty cents.

## Group 2.

## GROUP 2.—TEXTILES.

## Textiles.

- 173. Knitted goods, even with needlework, dyed in the piece or manufactured with dyed yarns, thirty-five per centum ad valorem;
  - (a) Jerseys, undershirts, and drawers, forty per centum ad valorem;
  - (b) Stockings, socks, gloves, and other small articles, forty-five per centum ad valorem.
- 174. Textiles of all kinds of silk, and all other manufactures in which silk is the component material of chief value, not specially provided for, forty-five per centum ad valorem.

175. Waterproof or caoutchouc stuffs on silk textiles, or elastic textiles manufactured with threads of gum elastic, forty per centum ad valorem.

CLASS VIII.—PAPER AND ITS APPLICATION.

Class VIII.  
Paper.

GROUP 1.—PAPER PULP.

Group 1.

176. Paper pulp, G. W., one hundred kilos, twenty-five cents.

Paper pulp.

GROUP 2.—PRINTING AND WRITING PAPER.

Group 2.

177. Printing paper, white or colored, unprinted, suitable for books or newspapers, N. W., one hundred kilos, one dollar.

Printing and writing paper.

178. Common paper, including straw and manila paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, and so forth, and toilet paper, not elsewhere provided for, N. W., one hundred kilos, one dollar.

NOTE.—The foregoing paper manufactured into bags of any kind shall be dutiable under this section when without printing with a surtax of thirty per centum. If printed, whether in sheets or bags, it shall be dutiable with a surtax of fifty per centum.

179. Writing, letter, note, ledger, bond, and record paper, ruled or unruled, unprinted, white or colored, N. W., one hundred kilos, three dollars.

Envelopes of all kinds shall pay duty under this paragraph with a surtax of thirty per centum.

Paper with printed headings, billheads, forms for invoices, labels, printed cards, printed envelopes, and the like, and printed blank books shall pay duty under this number with a surtax of fifty per centum:

*Provided*, That none of the articles classified in this paragraph shall pay a less duty than twenty per centum ad valorem.

GROUP 3.—PAPER PRINTED, ENGRAVED, OR PHOTOGRAPHED.

Group 3.

180. Books, bound or unbound, and other printed matter not specially provided for, N. W., one hundred kilos, three dollars;  
(a) Printed music, with or without words, N. W., kilo, ten cents.

Printed, engraved, or photographed.

181. Blank books, unprinted, N. W., one hundred kilos, four dollars;  
(a) Blank books, printed, N. W., one hundred kilos, five dollars:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

182. Engravings, etchings, photographs, maps, and charts, not elsewhere provided for, hand-painted designs or drawings in oil, water color, pastels, and pen and ink drawings for use in manufacturing and in industrial arts and sciences, N. W., kilo, thirty cents.

183. Lithographs, chromolithographs, oleographs, and so forth, printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrappers for tobacco or other purposes:

- (a) Of one to three printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, five cents;

- (b) Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, twenty cents;
- (c) Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, forty cents;
- (d) Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, N. W., kilo, eighty cents.

## Group 4.

## GROUP 4.—WALL PAPER.

## Wall paper.

- 184. Wall paper, printed:
  - (a) On natural ground, N. W., one hundred kilos, two dollars;
  - (b) On dull or glazed ground, N. W., one hundred kilos, four dollars;
  - (c) With gold, silver, wool or glass, N. W., one hundred kilos, ten dollars.

## Group 5.

## GROUP 5.—PASTEBOARD AND VARIOUS PAPERS.

## Pasteboard, etc.

- 185. Sand, emery, and glass paper, N. W., one hundred kilos, one dollar and seventy-five cents.
- 186. Blotting paper, N. W., one hundred kilos, two dollars.
- 187. Copying and stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, letterpress copying books, surface-coated papers of all kinds, plain basic photographic papers for albuminizing, sensitizing or baryta coating and drawing and tracing paper; crepe, filter, and gum paper, Chinese mulberry and lucky papers and all paper not specially provided for in this tariff, N. W., kilo, four cents;
  - (a) Albumen paper, N. W., kilo, ten cents;
  - (b) Sensitized paper, N. W., kilo, thirty cents;
  - (c) Carbon paper, N. W., kilo, twenty cents.
- 188. Cigarette paper, printed or unprinted:
  - (a) Cigarette paper, printed or unprinted, in books, N. W., kilo, twenty cents;
  - (b) In rolls, reams, or other forms, N. W., one hundred kilos, nine dollars.
- 189. Pasteboard in sheets:
  - (a) Cardboard paper and fine glazed or pressed cardboard, N. W., one hundred kilos, three dollars;
  - (b) Other pasteboard, N. W., one hundred kilos, one dollar.

## Manufactures.

- 190. Manufactures of pasteboard and cardboard, and manufactures of paper not otherwise provided for;
  - (a) Pasteboard and cardboard, cut out, punched, or perforated, but not further elaborated, such as photograph mounts, neither embossed nor printed; visiting cards, neither engraved nor printed; button cards, punched, but not further elaborated; cards for card indexes; and similar manufactures of pasteboard and cardboard, N. W., kilo, four cents;
  - (b) Boxes, not fancy, of common pasteboard or cardboard, covered or lined, with surface-coated or glazed paper, and photograph mounts, embossed or printed, N. W., kilo, ten cents;

- (c) Boxes of common pasteboard or cardboard, unlined or covered or lined with common paper, N. W., kilo, five cents;
- (d) All other manufactures of pasteboard, cardboard, and paper not specially provided for in which pasteboard, cardboard, or paper is the material of chief value, such as fancy boxes, letter files, Chinese joss money, and Chinese and Japanese lanterns, N. W., kilo, twenty cents:

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

Proviso.  
Minimum.

191. Paste and carton pierre:

- (a) Unwrought, N. W., one hundred kilos, two dollars;
- (b) Wrought, finished or not, including moldings, N. W., kilo, fifteen cents.

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREFROM.

Class IX.  
Wood, etc., used  
in industry, etc.

GROUP 1.—WOOD.

Group 1.

192. Ordinary wood:

Boards, etc.

- (a) In boards, deals, rafters, beams, round wood, and timber for shipbuilding, cubic meter, fifty cents;
- (b) Planed or dovetailed for boxes and flooring, cubic meter, sixty-five cents;
- (c) Cases wherein imported goods are regularly and usually packed, G. W., one hundred kilos, fifteen cents.

193. Fine wood for cabinetmakers:

- (a) In boards, deals, trunks, or logs, G. W., one hundred kilos, fifty cents;
- (b) Sawn in veneers, G. W., one hundred kilos, one kollar.

194. Coopers' wares:

- (a) Fitted together, G. W., one hundred kilos, sixty cents;
- (b) In shooks or staves, also hoops and headings, G. W., one hundred kilos, thirty cents;
- (c) Wood cut for making hogsheads or casks for sugar or molasses, G. W., one hundred kilos, ten cents;
- (d) Latticework and fencing, G. W., one hundred kilos, twenty cents;
- (e) Handles for tools and implements, G. W., one hundred kilos, one dollar.

GROUP 2.—FURNITURE, AND MANUFACTURES OF WOOD.

Group 2.

195. Common wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, or not, but not inlaid, veneered, carved, or upholstered, covered or lined with stuffs or leather, N. W., one hundred kilos, two dollars and fifty cents.

Furniture, etc.

196. Fine wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, polished, or not, or upholstered, carved, or lined with stuffs, except silk (pure or mixed) or leather, and common wood manufactured into furniture, and other articles not specially provided for, veneered with fine wood, or upholstered, covered, or lined with stuffs, except silk (pure or mixed) or leather, N. W., one hundred kilos, seven dollars and fifty cents.

197. Common or fine wood, manufactured into furniture, and other articles of all kinds not specially provided for, gilt, carved,



- inlaid, veneered with metal, ornamented with metal, or upholstered, covered or lined with silk (pure or mixed), or leather, N. W., one hundred kilos, twelve dollars and fifty cents.
198. Furniture of bent wood, N. W., one hundred kilos, six dollars.
199. Barbers' and dentists' chairs and bar fixtures, N. W., one hundred kilos, eleven dollars.
200. Billiard tables and all parts thereof and appurtenances, except cloth, chalk, and balls, N. W., one hundred kilos, ten dollars:
- Provided*, That none of the articles classified under paragraphs one hundred and ninety-five, one hundred and ninety-six, one hundred and ninety-seven, one hundred and ninety-eight, one hundred and ninety-nine, and two hundred shall pay a less rate of duty than twenty-five per centum ad valorem.

## Group 3.

## GROUP 3.—VARIOUS.

- Charcoal, etc. 201. Charcoal, firewood, and other vegetable fuels, G. W., one hundred kilos, fifteen cents.
- Cork, etc. 202. Cork:
- (a) In the rough or in boards, G. W., one hundred kilos, one dollar and forty cents;
- (b) Manufactured, N. W., one hundred kilos, ten dollars.
203. Rushes, vegetable hair, cane, osiers, fine straw, palm, genista, esparto, and other analogous materials, unmanufactured, N. W., one hundred kilos, one dollar and twenty cents.
204. The same, in wickerwork or furniture, N. W., one hundred kilos, eight dollars;
- (a) In other articles not specially provided for, N. W., one hundred kilos, ten dollars.

Class X.  
Animals and animal wastes, etc.  
Group 1.

## CLASS X.—ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.

## GROUP 1.—ANIMALS.

## Animals.

205. Horses and mares:
- (a) Horses, gelded, each, ten dollars;
- (b) Other horses and mares, each, five dollars.
206. Mules, each, five dollars.
207. Asses, each, five dollars.
208. Bovine animals:
- (a) Oxen, each, two dollars;
- (b) Bulls and cows, each, one dollar and fifty cents;
- (c) Calves and heifers, each, one dollar:
- Provided*, That articles classified under letter (b) of paragraph two hundred and five and under paragraphs two hundred and seven and two hundred and eight shall be admitted free of duty until January first, nineteen hundred and nine.
209. Pigs, each, one dollar.
210. Sucking pigs, each, twenty-five cents.
211. Sheep, goats, and animals not specially mentioned, each, fifty cents.
212. Live birds, excluding poultry, each, fifteen cents.

## Group 2.

## GROUP 2.—HIDES, SKINS, AND LEATHER WARES.

Hides, skins, and leather wares.

213. Pelts, in their natural state or dressed for trimmings, G. W., kilo, one dollar.
214. Hides and skins, green, or not tanned, G. W., one hundred kilos, one dollar and fifty cents;
- (a) The same, wet salted, G. W., one hundred kilos, seventy-five cents;
- (b) The same, dry salted, G. W., one hundred kilos, one dollar.

215. Hides tanned with the hair on, G. W., kilo, ten cents.
216. Hides tanned without the hair.
  - (a) Cow, and other large hides, whole, G. W., kilo, ten cents;
  - (b) Other, and backs of large hides, G. W., kilo, twenty-five cents.
217. Hides and skins curried, dyed or not:
  - (a) Sheepskins (basils), N. W., kilo, fifteen cents;
  - (b) Calf or goat skins, N. W., kilo, fifteen cents;
  - (c) Kid, lamb, or young calf skins, N. W., kilo, twenty-five cents;
  - (d) Cow, and other large hides, whole, N. W., kilo fifteen cents;
  - (e) Backs of large hides, and skins not specially mentioned, N. W., kilo, twenty cents.
218. Hides and skins, varnished, satiny, grained, dulled, and hides and skins with figures, engravings, or embossed, N. W., kilo, twenty-five cents.

Leather cut out for boots and shoes or other articles shall pay twenty per centum additional to the duty on the material.
219. Chamois leather or parchment, of all kinds, and gilt or bronzed hides and skins, N. W., kilo, forty cents. Chamois leather.
220. Gloves of all kinds in which leather is the component material of chief value, per pair, ten cents: Gloves.

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem. Proviso. Minimum.
221. Shoes of cowhide and similar leather and canvas: Shoes. Cowhide.
  - (a) For men, size numbered five and one-half or larger, per pair, ten cents;
  - (b) For boys, smaller than size numbered five and one-half, per pair, five cents;
  - (c) For women, size numbered two and one-half or larger, per pair, eight cents;
  - (d) For girls, smaller than size numbered two and one-half, per pair, five cents;
  - (e) For babies, per pair, five cents.
222. Shoes of patent and similar leather and of imitation patent leather: Patent leather, etc.
  - (a) For men, size numbered five and one-half or larger, per pair, forty cents;
  - (b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
  - (c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
  - (d) For girls, smaller than size numbered two and one-half, per pair, thirty cents;
  - (e) For babies, per pair, ten cents.
223. Shoes or gaiters of calfskin, with elastic or buttons or for lacing: Calfskin.
  - (a) For men, size numbered five and one-half or larger per pair, thirty cents;
  - (b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;
  - (c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;
  - (d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;
  - (e) For babies, per pair, five cents.
224. Gaiters of patent or similar leather and of imitation patent leather: Gaiters.
  - (a) For men, size numbered five and one-half or larger, per pair, forty cents;

- (b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
- (c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
- (d) For girls, smaller than size numbered two and one-half, per pair, thirty cents;
- (e) For babies, per pair, ten cents.

NOTE.—The sizes of shoes and gaiters referred to in the above paragraphs are of the American standard.

- 225. Other boots and shoes, fancy, per pair, fifty cents;
  - (a) Other boots and shoes not specially provided for, per pair, thirty cents.
- 226. Riding boots, per pair, one dollar.
- 227. Sandals:
  - (a) Of leather, per pair, fifteen cents;
  - (b) Of other materials, and common shoes worn by the Chinese, per pair, ten cents;
  - (c) Spanish alpargatas, with hemp or corded soles, per pair, five cents.

Saddlery and harness.

- 228. Saddlery and harness:
  - (a) Draft harness, and parts, other than for carriages, N. W., kilo, fifteen cents;
  - (b) Carriage harness and parts, N. W., kilo, thirty cents;
  - (c) Other saddlery and harness makers' wares, including saddles, valises, hat boxes, and traveling bags, wholly or in part of leather, N. W., kilo, thirty cents.

- 229. Other manufactures of leather or covered with leather, not specially provided for, N. W., kilo, forty cents;

- (a) Leather belting, N. W., kilo, twenty-five cents:

Proviso.  
Minimum.

*Provided*, That none of the articles classified under paragraphs two hundred and twenty-eight or two hundred and twenty-nine shall pay a less rate of duty than twenty per centum ad valorem.

Group 3.

### GROUP 3.—VARIOUS.

Miscellaneous.

- 230. Feathers for ornaments, in their natural state or manufactured, N. W., kilos, two dollars and fifty cents:

Proviso.  
Minimum.

*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

- 231. Feather dusters, N. W., kilo, thirty cents;
  - (a) Other feathers and manufactures of feathers not specially provided for, N. W., kilo, sixty cents.
- 232. Stuffed or mounted birds or animals not specially provided for in paragraph three hundred and eighty-nine, N. W., kilo, one dollar.
- 233. Intestines, dried, N. W., kilo, two dollars.
- 234. Animal wastes, unmanufactured, not specially mentioned, G. W., one hundred kilos, fifty cents.

Class XI.  
Instruments, etc.

### CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN MUSIC, AGRICULTURE, INDUSTRY, AND LOCOMOTION.

Group 1.

### GROUP 1.—MUSICAL INSTRUMENTS, CLOCKS AND WATCHES.

Musical instruments, clocks, and watches.

- 235. Pianos:

- (a) Concert grand, each, one hundred dollars;
- (b) Ordinary grand, each, seventy-five dollars;
- (c) Concert upright, square, each, fifty dollars;
- (d) Ordinary upright, square, each, thirty dollars.

236. Harmoniums and cabinet organs, each, ten dollars.
237. Mechanical music boxes:  
 (a) Playing three airs or less, each, seventy-five cents;  
 (b) Playing more than three airs, each, two dollars and fifty cents.
- Other musical instruments shall be dutiable according to the principal component part thereof, and, in addition thereto, a surtax of one hundred per centum.
238. Watches, watch cases of all kinds, watch movements, and parts of watches, twenty per centum ad valorem;  
 (a) Parts of watches and clocks commonly known as watch and clock materials and suitable for repairs only, including watch crystals, twenty per centum ad valorem.
239. Clocks of all kinds (except tower clocks), complete; parts of the same, including those parts commonly known as clock materials and suitable for repair only; cases, stands, glasses, shades, and other accessories of the same, twenty-five per centum ad valorem.
240. Tower clocks, complete; machinery and parts for the same, whether set up or not, twenty-five per centum ad valorem.
241. Chronometers in cases or boxes for marine or professional use, and cases, movements, crystals, and other parts for the same, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY.

Group 2.

242. Machinery and apparatus for weighing of all kinds, not specially provided for, and detached parts therefor, twenty per centum ad valorem. Apparatus and machinery.
243. Marine engines, stationary engines, hydraulic, steam, petroleum, gasoline, and hot or compressed air motors, fifteen per centum ad valorem.
244. Steam boilers of all kinds, whether attached to engines or not, fifteen per centum ad valorem.
245. Agricultural machinery and apparatus, machinery and apparatus for pile driving, dredging, hoisting, and making or repairing roads, for refrigerating and ice making, sawmill machinery, machinery and apparatus for extracting vegetable oils, and for converting the same into other products, for making sugar, for preparing rice, hemp, and other vegetable products of the islands for the markets, and detached parts therefor, also traction and portable engines and their boilers adapted to and imported for and with rice-threshing machines, and steam plows, five per centum ad valorem. Agricultural machinery, etc.
- NOTE.—The expression "Preparing vegetable products for the market," shall be taken to mean putting said products in their first marketable condition.
246. Locomotives, including tenders, and traction and portable engines complete, and detached parts thereof, fifteen per centum ad valorem. Locomotives.
247. Turntables and power and hand cranes, fifteen per centum ad valorem.
248. Apparatus and appliances for the generation, distribution, testing, measuring, and installation of electricity, dry and wet batteries, carbon brushes, arc lamps and their fittings, insulating materials, tapes, and compounds used exclusively for electrical purposes; bells, annunciators, telephones, and apparatus pertaining to the same; galvanometers, amperemeters, voltmeters, and wattmeters; and all or any part of apparatus specified, including insulators of glass or porcelain or other material, five per centum ad valorem. Electrical apparatus.

249. Storage batteries, five per centum ad valorem.
250. Dynamos, generators, exciters, and all other machinery for the generation of electricity for lighting or for power; transformers and electric motors and electric fans, five per centum ad valorem:
- (a) Incandescent lamps, mounted or not mounted, fifteen per centum ad valorem.
- Sewing machines. 251. All sewing machines and detached parts therefor, except needles, fifteen per centum ad valorem.
- Bicycles, etc. 252. Bicycles and velocipedes and detached parts and accessories thereto, including lamps, twenty-five per centum ad valorem.
253. Typewriters and detached parts therefor; including ribbons, fifteen per centum ad valorem.
254. Phonographs, cinematographs, biographs, and similar machines, including detached parts and records and films therefor, thirty per centum ad valorem.
255. Cash registers and adding machines, and detached parts therefor, twenty-five per centum ad valorem.
256. Automatic slot machines for weighing and other purposes, not prohibited, and detached parts therefor, thirty per centum ad valorem.
257. Other machinery and detached parts of machines not specially provided for:
- (a) Of copper and its alloys, twenty per centum ad valorem.
- (b) Of other materials, ten per centum ad valorem.

## Group 3.

## GROUP 3.—CARRIAGES.

- Carriages. 258. Coaches and berlins, new, used, or repaired, twenty per centum ad valorem.
259. Omnibuses, diligences, Concord, and similar coaches, new, used, or repaired, twenty per centum ad valorem.
260. Other common four-wheeled carriages, with four or more seats, new or repaired, twenty per centum ad valorem.
261. All other carriages not specially provided for, new, used, or repaired, including automobiles for persons or merchandise, baby carriages, trimmed or untrimmed, and jinrikishas, twenty per centum ad valorem.
- Passenger coaches. 262. Railway carriages of all kinds for passengers, each, one hundred dollars;
- (a) Finished wooden parts of the same, N. W., one hundred kilos, one dollar and fifty cents;
- (b) Railway box cars, each, fifty dollars;
- (c) Railway flat cars, each, thirty dollars;
- (d) Cars for industrial railways, fifteen per centum ad valorem.
- Tram cars. 263. Tramway carriages of all kinds:
- (a) Bodies, either set up or knocked down, each, thirty-five dollars;
- (b) Trucks per set, for same, each, ten dollars.
264. Wagons, each, seven dollars and fifty cents.
265. Carts for transporting merchandise, each, five dollars;
- (a) All others not specially provided for, twenty per centum ad valorem;
266. Hand carts, each, three dollars;
- (a) Wheelbarrows, of wood, each, fifty cents;
- (b) Wheelbarrows, wholly of iron or steel, each, one dollar and fifty cents:
- Providso.* *That wooden parts for any of the vehicles classified under paragraphs two hundred and fifty-eight, two hun-*
- Duty on wooden parts.*

dred and fifty-nine, two hundred and sixty, two hundred and sixty-one, two hundred and sixty-four, two hundred and sixty-five, and two hundred and sixty-six shall be dutiable at the rate of twenty per centum ad valorem.

GROUP 4.—SMALL BOATS AND OTHER WATER CRAFT.

Group 4.

267. Small boats, launches, lighters, and all other water craft imported into the Philippine Islands, either set up or knocked down, thirty per centum ad valorem.

Water craft.

NOTE.—The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the islands in or on another vessel, or towed therein by another vessel, as distinguished from coming into these islands under the craft's own steam, sail, or other motive power."

CLASS XII.—ALIMENTARY SUBSTANCES.

Class XII.  
Edibles.

GROUP 1.—MEATS AND FISH.

Group 1.

268. Poultry and game, dressed or undressed, N. W., kilo, three cents.  
269. Meat, salted or in brine, and jerked beef, G. W., one hundred kilos, seventy-five cents.  
270. Hams, bacon, and other meats, smoked or cured, also sausages not preserved in cans, N. W., one hundred kilos, three dollars: *Provided, however,* That the salt ordinarily used for the packing of any of the articles enumerated in this paragraph shall be classified under paragraph ninety-four (a).  
271. Lard (however contained), G. W., one hundred kilos, two dollars.  
272. Vegetable lard and all imitations of lard, G. W., one hundred kilos, one dollar and sixty cents.  
273. Salted cod and stockfish, G. W., one hundred kilos, seventy-five cents.  
274. Fish, other, except as included in paragraphs three hundred and seventeen and three hundred and eighteen:  
    (a) Fresh, with only the salt indispensable for its preservation, G. W., one hundred kilos, fifty cents;  
    (b) Salted, smoked, or pickled, but packed in bulk, and not of the class of "canned or potted fish" covered by paragraphs three hundred and seventeen and three hundred and eighteen, G. W., one hundred kilos, one dollar and fifty cents.  
275. Oysters, clams, and shellfish, not in glass or canned, G. W., one hundred kilos, two dollars and fifty cents.

Meats and fish.

GROUP 2.—GRAIN, DRIED FRUIT, AND VEGETABLES, AND PREPARATIONS OF THE SAME.

Group 2.  
Rice, grain, dried  
fruit, vegetables,  
etc.

276. Rice: Until May first, nineteen hundred and five:  
    (a) Unhusked, G. W., one hundred kilos, forty cents;  
    (b) Husked, G. W., one hundred kilos, fifty cents;  
    (c) Flour, G. W., one hundred kilos, one dollar and fifty cents.  
    On May first, nineteen hundred and five, and until January first, nineteen hundred and seven:  
    (a) Unhusked, G. W., one hundred kilos, sixty cents;  
    (b) Husked, G. W., one hundred kilos, seventy-five cents;  
    (c) Flour, G. W., one hundred kilos, one dollar and seventy-five cents.

Rice.

On and after January first, nineteen hundred and seven:

- (a) Unhusked, G. W., one hundred kilos, eighty cents;
- (b) Husked, G. W., one hundred kilos, one dollar;
- (c) Flour, G. W., one hundred kilos, two dollars:

Proviso.  
Commission may  
continue present  
rate.

*Provided, however,* That the Philippine Commission may, in its discretion, continue in force the rate of duty first above stated, until in its opinion the conditions in the Philippine Islands may warrant the higher rates herein provided.

277. Wheat, rye, and barley:

- (a) In grain, G. W., one hundred kilos, twenty-five cents;
- (b) In flour, G. W., one hundred kilos, forty cents.

278. Corn (maize), oats, and other cereals not mentioned elsewhere:

- (a) In grain, G. W., one hundred kilos, ten cents;
- (b) In meal or flour, G. W., one hundred kilos, forty cents.

279. Millet:

- (a) In grain, G. W., one hundred kilos, forty cents;
- (b) In flour, G. W., one hundred kilos, fifty cents.

280. Malt, G. W., one hundred kilos, two dollars and fifty cents.

281. Hops, G. W., one hundred kilos, three dollars.

Prepared cereals.

282. Cereals prepared for table use, such as oatmeal, cracked wheat, cornstarch, avena, and all other preparations of cereals for table use not elsewhere specially provided for, N. W., one hundred kilos, two dollars.

283. Bread, biscuit, crackers, and wafers made of flour from cereals or pulse:

- (a) Unsweetened, N. W., one hundred kilos, three dollars;
- (b) Sweetened, N. W., one hundred kilos, five dollars;

284. Vermicelli, macaroni, and pastes for soups, N. W., one hundred kilos, three dollars.

285. Dried raisins, dates, figs, and citron, put up in small packages, N. W., one hundred kilos, two dollars and fifty cents.

286. The same fruits in bulk and all other dried and desiccated fruits, N. W., one hundred kilos, seventy-five cents.

287. Dried beans, peas, and pulse:

- (a) In bulk, G. W., one hundred kilos, seventy-five cents;
- (b) Put up in small packages, N. W., one hundred kilos, one dollar;
- (c) Flour of, G. W., one hundred kilos, one dollar and fifty cents.

288. Dried or desiccated vegetables, not elsewhere specially provided for, G. W., one hundred kilos, one dollar.

Group 3.  
Tropical, etc.,  
products.  
Sugar.

### GROUP 3.—TROPICAL AND SEMITROPICAL PRODUCTS.

289. Sugar:

- (a) Raw and glucose, G. W., one hundred kilos, one dollar and sixty-two cents;
- (b) Refined, N. W., one hundred kilos, three dollars.

290. Cocoa:

- (a) Of all kinds in the bean, G. W., one hundred kilos, five dollars and seventy-five cents;
- (b) Ground, in paste, powder, and cocoa butter, N. W., one hundred kilos, ten dollars.

Coffee, etc.

291. Coffee:

- (a) In grains, G. W., one hundred kilos, seven dollars and fifty cents;
- (b) Ground, N. W., one hundred kilos, eight dollars and seventy cents.

292. Succory root and chicory in any form, N. W., one hundred kilos, seven dollars and fifty cents.

293. Cinnamon, first grade: Spices, etc.  
 (a) Unground, N. W., one hundred kilos, eight dollars;  
 (b) Ground, N. W., one hundred kilos, ten dollars.
294. Cinnamon, second grade:  
 (a) Unground, N. W., one hundred kilos, six dollars;  
 (b) Ground, N. W., one hundred kilos, eight dollars.
295. Vanilla beans, N. W., kilo, five dollars.
296. Cloves and other spices not specially mentioned:  
 (a) Unground, N. W., kilo, eight cents;  
 (b) Ground, N. W., kilo, ten cents;  
 (c) Saffron of all kinds, N. W., kilo, four dollars.
297. Allspice and mace:  
 (a) Unground, N. W., kilo, seven cents;  
 (b) Ground, N. W., kilo, nine cents.
298. Nutmegs:  
 (a) Unhusked, G. W., kilo, four cents;  
 (b) Husked, G. W., kilo, six cents.
299. Pepper:  
 (a) Whole, N. W., kilo, four cents;  
 (b) Ground, N. W., kilo, six cents.
300. Mustard:  
 (a) Seed, N. W., kilo, four cents;  
 (b) Ground, N. W., kilo, six cents;  
 (c) In paste, N. W., kilo, fifteen cents.
301. Tea, N. W., kilo, twenty cents. Tea.

GROUP 4.—SEEDS AND FORAGE.

Group 4.

302. Seeds not elsewhere provided for and carob beans, G. W., one hundred kilos, fifty cents. Seeds and forage.
303. Hay, forage, and bran, G. W., one hundred kilos, five cents.

GROUP 5.—OILS AND BEVERAGES.

Group 5.  
Oils and beverages.

304. Olive oil:  
 (a) In receptacles of earthenware, wood, or tin, N. W., one hundred kilos, four dollars;  
 (b) In bottles, N. W., kilo, seven and one-half cents.
305. Other refined oils in bottles for table use, N. W., kilo, five cents.
306. Alcohol, liter, seventy cents.
307. Methyl alcohol, N. W., liter, thirty-five cents.
308. (a) Whisky, rum, gin, and brandy, per proof liter, thirty-five cents;  
 (b) Cocktails, blackberry and ginger brandy, per gauge liter, thirty-five cents;  
 (c) Liqueurs, cordials, and all compound spirits not specially mentioned, per gauge liter, sixty-five cents;  
*Provided, however,* That if the proof in the liquors classified under (b) and (c) of this paragraph should be above one hundred and five degrees the same shall pay a surtax of twenty-five cents per liter. Proviso.  
Surtax.
309. Wines, sparkling, liter, eighty-five cents. Wines.
310. Wines, still (fine):  
 (a) All white and red fine wines, including the products known as generous wines (vinos generosos), and all white and red wines known as dessert or liqueur wines, similar to fine moscatels and madeiras, except those mentioned in the next number, in wood, liter, twenty-five cents;  
 (b) The same in bottles, flasks, demijohns and other similar receptacles, liter, forty cents.



## 311. Wines, still (common):

- (a) Common red and white wines, such as vin ordinaire, vino comun and others of like quality, in wood, liter, five cents;
- (b) The same in bottles, flasks, demijohns, or other similar receptacles, liter, ten cents.

Malt liquors.

## 312. Malt liquors, malt extract, ciders, mineral waters, and other non-alcoholic beverages:

- (a) Malt liquors, malt extract, and cider, in wood, hectol, three dollars and forty cents;
- (b) Malt liquors, malt extract, and cider, in bottles or other receptacles, hectol, four dollars and sixty cents;
- (c) Sweetened, flavored, or aerated waters; natural mineral waters, aerated, carbonated, or not; ginger ale, root beer, and other nonalcoholic beverages not specially provided for, hectol, one dollar and fifty cents.

## 313. Fruit juice, pure or with sufficient sugar to preserve it; fruit sirups for beverages, and fruit pulp, liter, five cents.

## 314. Vinegar, liter, two cents.

Group 6.

GROUP 6.—VARIOUS.

Canned goods,  
etc. Potted meats.

## 315. Canned or potted meats, such as beef, mutton, sausage, chicken, turkey, ham, bacon, and generally all meats preserved in cans or jars, when not exceeding in value one dollar per dozen cans of the weight of one-tenth of a kilogram for each can, and not exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, five cents.

## 316. Canned or potted meats of the delicatessen class, including mince-meat, pate de fois gras, deviled ham, and generally all meats preserved in cans or jars, when exceeding in value one dollar per one dozen cans of the weight of one-tenth of a kilogram for each can, and exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, twenty cents.

Fish, etc.

## 317. Cod, herring, and sardines, in tins, cans, or jars, N. W., kilo, three and one-half cents;

- (a) Salmon, in cans, N. W., kilo, one and one-half cents;
- (b) Other canned or potted fish, and sea food, such as oysters, clams, and generally all sea products preserved in cans or jars, N. W., kilo, six cents.

## 318. Canned and potted fish and sea food of the delicatessen class, such as anchovies, caviar, fish roe, and generally all fish or sea food preserved in cans or jars, not in use as ordinary food, N. W., kilo, twenty cents.

## 319. Canned or potted soups of all kinds, including clam broth, N. W., kilo, five cents.

Condensed milk,  
etc.

## 320. Condensed or concentrated milk and canned vegetables of all kinds, such as tomatoes, corn, pease, beans, pumpkins, and generally vegetables preserved in cans or jars, N. W., kilo, two and one-half cents;

- (a) Evaporated cream unsweetened, N. W., kilo, one and one-half cents.

## 321. Pickled vegetables and fruits of all kinds:

- (a) In stone or glass, N. W., kilo, four cents;
- (b) In wood, G. W., kilo, one and one-half cents.

Canned, etc.,  
fruits.

## 322. Canned or preserved fruits:

- (a) In wood; and those belonging to the class known as "Pie fruits," packed in water, in tin or glass, N. W., kilo, two cents;

- (b) Others, in tin or glass, including those packed in sirups, known as "Table fruits," N. W., kilo, two cents.
323. Preserved or brandied fruits in cordials or spirits of any kind containing more than eighteen per centum of alcohol, such as brandied peaches, cherries preserved in maraschine and the like, whether put up in tin or glass, N. W., kilo, fifteen cents.
324. Canned breads of all kinds, N. W., kilo, two and one-half cents.
325. Canned cakes, puddings, and sweetmeats not candied, such as plum pudding and the like, N. W., kilo, ten cents.
326. Saccharine, N. W., kilo, three dollars.
327. Flavoring extracts not containing more than twelve per centum of alcohol, N. W., kilo, twenty-five cents.
328. Sauces and condiments for table use, such as caper, tabasco, Worcestershire, and the like preparations, N. W., kilo, twelve and one-half cents;
- (a) Tomato sauces, including catsup, N. W., kilo, five cents.
329. Nuts, dried, of all kinds in natural state, not otherwise provided for, N. W., one hundred kilos, two dollars and fifty cents. Nuts.
330. Chocolate: Chocolate.
- (a) In forms or lumps for manufacturing purposes, N. W., kilo, fifteen cents;
- (b) In cakes or powders, for table use, but not made up into bonbons or sweetmeats of any description, N. W., kilo, twenty cents.
331. Conserved or crystallized fruit or nuts, used as confectionery and sweetmeats, whether put up in paper, metal, or glass, N. W., kilo, twenty-five cents.
332. Confectionery, candies, and sweetmeats of all kinds, N. W., kilo, twelve and one-half cents: Confectionery.
- Provided*, That none of the articles classified under paragraphs three hundred and thirty, three hundred and thirty-one, and three hundred and thirty-two shall pay a less rate of duty than twenty per centum ad valorem. Proviso.  
Minimum.
333. Eggs, salted or preserved, G. W., one hundred kilos, two dollars and fifty cents.
334. Cheese: Cheese.
- (a) Fine, in glass, stone, or metal, not in use as common food, N. W., kilo, fifteen cents;
- (b) Other (common), G. W., kilo, two and one-half cents.
335. Butter, N. W., kilo, five cents. Butter, etc.
336. Oleomargarine, butterine and all imitations of butter, N. W., kilo, six cents.
337. Honey, maple sirup, molasses, and sirup of cane, G. W., one hundred kilos, one dollar.
- CLASS XIII.—MISCELLANEOUS. Class XIII.  
Miscellaneous.
338. Fans of all kinds, thirty-five per centum ad valorem. Fans.
339. Combs:
- (a) Of horn or india rubber, N. W., kilo, two dollars;
- (b) Of tortoise shell or ivory, N. W., kilo, five dollars;
- (c) Others; shall be classified for duty according to their component material.
340. Trinkets and ornaments of all kinds, except those of gold or silver, or of gold and silver plate, or in which the predominant substance is amber, jet, tortoise shell, coral, ivory, meerschauum, mother-of-pearl, horn, bone, whalebone, celluloid or compositions imitating any of the materials herein mentioned, N. W., kilo, one dollar and twenty-five cents.

341. Amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl:  
 (a) Unwrought, N. W., kilo, one dollar;  
 (b) Wrought, N. W., kilo, three dollars and fifty cents.
342. Horn, bone, whalebone, or celluloid, also compositions imitating these or those of the preceding number:  
 (a) Unwrought, N. W., kilo, sixty cents;  
 (b) Wrought, N. W., kilo, one dollar and fifty cents.
343. Walking sticks and sticks for umbrellas and parasols, and sword sticks, including the sword, per one hundred, four dollars:  
*Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.
344. Hair, human, manufactured into articles of all kinds, or any shape, N. W., hectog, fifty cents.
- Buttons.
345. Buttons:  
 (a) Bone, porcelain, composition, wood, steel, iron, and similar materials, N. W., kilo, twenty cents;  
 (b) Rubber, copper and its alloys, N. W., kilo, fifty cents;  
 (c) Mother-of-pearl and others not specially provided for, except of gold or silver, or gold or silver plated, N. W., kilo, one dollar.
346. Cartridges with or without projectiles or bullets, also primers and caps for such arms, N. W., kilo, fifteen cents.
347. Tarpaulins, coated with sand for vans, N. W., one hundred kilos, twenty cents.
348. Paper, felt, or other textile, prepared or coated with tar, pitch, or other substances, for roofs and structural purposes, G. W., one hundred kilos, thirty cents.
- Oilcloths.
349. Oilcloths:  
 (a) For floors and packing purposes, N. W., one hundred kilos, three dollars;  
 (b) For wearing apparel, unmanufactured, N. W., one hundred kilos, three dollars;  
 (c) Manufactured into wearing apparel, N. W., one hundred kilos, six dollars;  
 (d) Other, including linoleum, N. W., one hundred kilos, five dollars.
350. Artificial flowers of all kinds, also artificial fruits, seeds, pistils, or buds of any material for the manufacture of flowers, N. W., kilo, two dollars and fifty cents.
351. Matches of wax, wood, or cardboard, N. W., kilo, twenty cents.
352. Caoutchouc and gutta-percha manufactured into any kind of articles not specially provided for:  
 (a) Rubber, pure or with cloth or wire insertions for machinery packing, including gaskets and washers, N. W., kilo, three cents;  
 (b) Hard rubber articles, not specially provided for, N. W., kilo, fifty cents;  
 (c) Boots and shoes of rubber, N. W., kilo, twenty-five cents;  
 (d) All other articles, including rubber in sheets other than packing, N. W., kilo, twenty cents;  
 (e) Hose and belting of all descriptions into which rubber enters as a component material, N. W., kilo, ten cents.
- Toys, etc.
353. Games and toys, except those of gold or silver, or of gold or silver plate, or of the materials mentioned in paragraphs two hundred and forty-one and two hundred and forty-two, N. W., kilo, ten cents: *Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
- Proviso.  
Minimum.

354. Umbrellas and parasols: Umbrellas.  
 (a) Covered with paper, eight cents each;  
 (b) Covered with silk, fifty cents each;  
 (c) Covered with other stuffs, twenty cents each.
355. Hats and bonnets and crowns for same, of straw: Hats.  
 (a) Complete, not trimmed, thirteen cents each;  
 (b) Same, trimmed, twenty-two cents each;  
 (c) Crowns for (untrimmed), eleven cents each.
356. The same articles of other materials:  
 (a) Complete, not trimmed, six cents each;  
 (b) Same, trimmed, twenty cents each;  
 (c) Crowns for (untrimmed), five cents each.
357. Caps of all kinds: Caps.  
 (a) For adults, of any material, plain, fifteen cents each;  
 (b) For adults, embroidered or decorated, fifty cents each;  
 (c) For children, plain, ten cents each;  
 (d) For children, embroidered or ornamented, thirty-five cents each:  
*Provided*, That none of the articles classified under paragraphs three hundred and fifty-four, three hundred and fifty-five, three hundred and fifty-six, and three hundred and fifty-seven shall pay a less rate of duty than twenty per centum ad valorem. Proviso.  
Minimum.
358. Cameras of which the lenses are not removable or adjustable; made of wood or of metal, polished or covered with leather or imitation of leather; fitted for either plates or films, or for both, twenty per centum ad valorem. Cameras, etc.
359. The same articles made of wood or metal, painted, varnished, shellacked, or plain, and otherwise, twenty per centum ad valorem.
360. Cameras with removable or adjustable lenses, not including the lenses, twenty per centum ad valorem.
361. Single lenses for photographic apparatus, twenty per centum ad valorem.
362. Combination lenses, tripods, plate holders, dry and other plates, and kodak films, twenty per centum ad valorem.
363. Tuns, pipes, casks, and other similar wooden receptacles of liquids, or of articles in liquid or in brine, imported separately, or in use as immediate containers of imported merchandise which is not dutiable on the gross weight: Tuns, pipes,  
casks, etc.  
 (a) Such as are used as containers for olives and pickles, having a capacity not to exceed three liters, each, fifteen cents;  
 (b) Having a capacity not to exceed ten liters, each, thirty-five cents;  
 (c) Having a capacity not to exceed fifty liters, each, fifty cents;  
 (d) Having a capacity not to exceed one hundred and ten liters, each, eighty-five cents;  
 (e) Having a capacity not to exceed two hundred and twenty liters, each, one dollar;  
 (f) Having a capacity not to exceed four hundred and forty liters, each, one dollar and seventy-five cents;  
 (g) Having a capacity greater than four hundred and forty liters, each, three dollars and fifty cents.
364. Tobacco: Tobacco, etc.  
 (a) In the leaf, unmanufactured, N. W., kilo, fifty cents;  
 (b) Manufactured, N. W., kilo, one dollar.

365. On all other goods, wares, merchandise, and effects not otherwise enumerated or provided for, except crude materials, twenty-five per centum ad valorem.
366. On crude materials not otherwise enumerated, ten per centum ad valorem.

## Free list.

## ARTICLES FREE OF DUTY.

367. Trees, shoots, and plants.
368. Moss in a natural or fresh state.
369. Copper, gold, and silver ores.
- Commercial sam- 370. Ordinary and usual commercial samples, imported by bona fide  
ples. commercial travelers, after examination by the customs authorities and upon the filing of a bond with security satisfactory to the collector of customs for the exportation of said samples within three months after their date of importation: *Provided*, That said samples shall be positively identified by the customs authorities before exportation, and that their appraised value shall not exceed two thousand dollars in any one case: *And provided further*, That the period of three months allowed for their exportation may be extended in the discretion of the collector of customs for a further period not to exceed three months, upon application being made to him in writing before the expiration of the original period. In the case of any consignment of bona fide commercial samples the appraised value of which exceeds two thousand dollars, the owner may select any portion thereof up to two thousand dollars in appraised value for entry under the above provisions of this paragraph, and the remainder of the consignment shall be entered in bond or for duty, as in the case of regular importations.
- Provisos.  
Identification. (a) All samples of the kind, in such quantity, and of such dimensions or construction as to render them unsalable or of no appreciable commercial value.
- Time limit. 371. Articles of the growth, produce, and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.
- Consignment. 372. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scraps.
373. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.
374. Fresh fruits.
375. Fresh garden produce.
376. Fresh meat, except poultry and game; also ice.
377. Fresh eggs.
378. Fresh milk.
379. Diamonds and other precious stones in the rough, unmounted.
380. Hand paintings in oil, water color, or pastel, and pen and ink drawings intended for use as works of art, and not as a part of decoration of any other merchandise, nor for use in the manufactures and industrial arts and sciences; also family photographs, paintings, crayons, and other pictures of the members of a person's family.
381. Lithographs, posters, calendars, and folders for advertising purposes only, having no commercial value and designed for free public distribution.
382. (a) Spanish scientific, literary, and artistic works, not subversive of public order, imported under provisions of article thirteen of the treaty between Spain and the United States signed at Paris on the tenth day of December, eighteen hundred and ninety-eight;
- Return of ex- 371. Articles of the growth, produce, and manufacture of the Philip-  
ported articles. pine Islands exported to a foreign country and returned with-  
out having been advanced in value or improved in condition  
by any process of manufacture or other means, and upon which  
no drawback or bounty has been allowed.

- (b) Public magazines, reviews, newspapers, and like published periodicals, Bibles, and schoolbooks; but complete books published in parts and not otherwise entitled to free entry shall not be classified under this paragraph.
- 383. Manures, natural.
- 384. Quinine, sulphate and bisulphate of, and all alkaloids or salts of cinchona bark, in pills or otherwise.

## ARTICLES FREE OF DUTY, SUBJECT TO CONDITIONS.

- 385. Supplies imported by the United States Government for its use or that of its subordinate branches, or by the insular government for its use or that of its subordinate branches. Free-list articles subject to conditions.
- 386. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their profession and position. Travelers' luggage.
- (a) Wearing apparel, and toilet objects for personal use, brought by citizens or inhabitants of the Philippine Islands in their personal luggage in quantities proportionate to their profession and position; also bed and table linen, books, portable tools and instruments, jewels, and table service, brought in the luggage of citizens or inhabitants of the Philippine Islands, which are their personal property and not for barter or sale and which have been used by such persons in the Philippine Islands and exported therefrom under conditions to be prescribed by the collector of customs.  
The customs authorities may exact a bond for the exportation of these articles when deemed necessary by them.
- 387. Works of fine art destined for public museums, galleries, or art schools; when due proof is given as to their destination.
- 388. Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.
- 389. Specimens and collections of mineralogy, botany, zoology, and ethnology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.
- 390. (a) Philosophical, historical, economic, and scientific books, apparatus, utensils, instruments, and preparations, including packing, packages, and receptacles thereof, specially imported in good faith and for the use and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for sale or hire, subject to such regulations as may be prescribed by the collector of customs of the islands; and the provisions of this paragraph in respect to books shall apply also to any individual importing not exceeding two copies of any one work for his own use and not for sale or hire.
- (b) Books and music in raised print, used exclusively by the blind.

If the regulations in each case are not complied with, or if the examination is not entirely satisfactory, the exemption shall be annulled, and the duties stipulated in the tariff shall be collected.

Non compliance with regulations.

Temporary im-  
portations. ARTICLES FREE OF DUTY SUBJECT TO THE FORMALITIES PRESCRIBED IN  
EACH CASE BY THE CUSTOMS AUTHORITIES.

- Casks, etc. 391. Casks, sacks, and large metal receptacles in use as immediate containers of dutiable imported commodities, when such receptacles are to be reexported.
- Circus and other equipments. 392. Carriages, trained animals, portable theaters, circus equipments, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.
- Household furniture. 393. Used household furniture of persons coming to settle in the Philippine Islands, including such articles, effects, and furnishings as pictures, books, pianos, organs, chinaware, and kitchen utensils, in quantities and of the class suitable to the rank and position of the persons bringing the same and intended for their own use and benefit and not for barter or sale: *Provided*, That they have all been used by said persons for more than one year; that they are brought within a reasonable time after the arrival of the owners, in the discretion of the collector of customs: *And provided further*, That satisfactory evidence be produced that such persons are actually coming to settle in the Philippine Islands; that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *And provided further*, That if such persons are coming to the Philippine Islands from the United States and are citizens thereof, the period of one year specified in the first proviso of this paragraph shall not be effective. Officers of the United States Army, Navy, and Marine Corps and religious missionaries taking stations in the islands shall be given the same privileges granted to other persons in this article: *And provided further*, That all articles of professional equipment, wearing apparel, and household goods belonging to officers of the United States Army, Navy, and Marine Corps, officers of the Philippine government, and religious missionaries who are citizens of the United States, imported from the United States for their personal use and benefit and not for barter or sale, may be entered free of duty on the personal certificate of such person that they fulfill the above conditions: *Provided, however*, That United States Government vessels, whether transports of the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles or merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.
- Provisos.  
In use for more than a year.
- Restrictions.
- Exceptions.
- Personal effects of United States army officers, etc.
- United States Government vessels.  
Inspection.
- Articles for sacred purposes.
- (b) Vessels for communion or other sacred purposes, vestments, relics, jewels, candelabra, and other articles belonging to any church and used solely for religious ceremonial purposes in and about an altar of a church, or worn by priests or ministers of religion, for such purposes, if such articles were in the Philippine Islands, and were removed therefrom before July first, nineteen hundred and two, to avoid the danger of robbery or depredation; but such articles are to be admitted without duty only after the governor-general shall be satis-

fied by evidence produced that the articles presented for admission free are within the foregoing description and shall certify the fact to the collector of customs for the Philippine Islands.

- 394. Foreign articles destined to exhibitions held in the Philippine Islands, under such rules, regulations, and conditions as may be prescribed by the Philippine Commission.
- 395. Submarine telegraph cables.
- 396. Pumps, intended for the salvage of vessels, imported temporarily.
- 397. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

Exhibits, etc.

EXPORT DUTIES.

SEC. 13. That on the following products of the Philippine Islands, when exported therefrom, there shall be levied and collected on the gross weight thereof export duties as follows: Rates of export duties on Philippine products.

- 398. Abaca, raw or wrought hemp, one hundred kilos, seventy-five cents.
- 399. Indigo, one hundred kilos, twenty-five cents.
- 400. Indigo employed for dyeing ("tintarron"), one hundred kilos, two and one-half cents.
- 401. Sugar, one hundred kilos, five cents.
- 402. Cocoanuts, fresh and dried (copra), one hundred kilos, ten cents.
- 403. Tobacco, manufactured, of all kinds and whatever origin, one hundred kilos, one dollar and fifty cents.
- 404. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Vizcaya (Luzon Island), one hundred kilos, one dollar and fifty cents.
- 405. Tobacco, raw, grown in the Visayas and Mindanao Island, one hundred kilos, one dollar.
- 406. Tobacco, raw, grown in other provinces of the archipelago, one hundred kilos, seventy-five cents.

Certificates of origin of raw tobacco may be required by the customs authorities when proof of the place of production is necessary:

*Provided*, That the rates of duty levied, collected, and paid upon products of the Philippine Islands coming into the United States shall be less any export duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Islands, under such rules and regulations as the Secretary of the Treasury may prescribe; but all articles the growth and product of the Philippine Islands admitted into the ports of the United States free of duty, and coming directly from said islands to the United States, for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands.

Proviso.  
Deduction of export duties when imported into United States.

TONNAGE DUES.

Tonnage dues.

SEC. 14. That at all ports or places in the Philippine Islands there shall be levied the following navigation and port charges: On the entry of a vessel from a port or place not in the Philippine Islands a duty of six cents per ton, not to exceed thirty cents per net ton per annum, as expressed in her national certificate of registry.

On the entry of a vessel from a port or place not in the Philippine Islands lading or discharging cargo which is less than the net tonnage of the vessel, dues of twenty cents per thousand kilograms may be imposed, at the option of the master or consignor or consignee of the cargo, in lieu of the tonnage tax above prescribed.



On the entry of a vessel only to discharge or take on board passengers and their baggage, the tonnage tax above prescribed shall not be imposed.

## Exemptions.

SEC. 15. That the following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States.

A vessel of a foreign government not engaged in trade.

A vessel in distress.

A yacht belonging to an organized yacht club of the United States or of a foreign nation which imposes no tonnage or equivalent taxes on American yachts.

Wharf charges,  
etc., on exports.

## WHARF CHARGES.

SEC. 16. That there shall be levied and collected upon goods of all kinds exported through the ports of entry of the Philippine Islands a duty of seventy-five cents per gross ton of one thousand kilos, as a charge for wharfage and for harbor dues, whatever be the port of destination or nationality of the exporting vessel.

## Exemptions.

SEC. 17. That merchandise imported, exported, or shipped in transit for the use of the Government of the United States or of that of the Philippine Islands, including coal, shall be exempt from wharf charges.

## REIMPORTATION OF INSULAR PRODUCTS.

Reimportation of  
Philippine products  
exempt from duty.

SEC. 18. That goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty: *Provided, always,* That they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or, if there be none, of the local authority, stating that the goods, produce, or effects of the country are reimported for the above-stated reason.

Proviso.  
Certificates re-  
quired.

Abaca exempt.

Abaca, raw, is exempt from the production of the aforesaid certificate.

Additional arti-  
cles.

SEC. 19. That the following articles may likewise be imported free of duty:

(a) Paintings which are works of art, and have been exported with a custom-house certificate, provided that their identity is established to the satisfaction of the customs authorities.

(b) Books, when, on their exportation, the number of the copies, the title of the work, and the name of the publisher have been stated in the export certificate.

(c) Copper coins returned from foreign countries, if, on examination, it appears that they have been coined legitimately.

(d) Articles returned from foreign exhibitions.

(e) Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited at the place of destination.

Repeal of exist-  
ing decrees, etc.

SEC. 20. That all existing decrees, laws, regulations, or orders, so far as the same are inconsistent with the provisions of this Act, and the tariff and duties, rules and regulations hereby enacted, are to that extent repealed, such repeal to take effect at the time when said tariff and duties shall go into force and effect: *Provided,* That nothing in this Act shall be construed to repeal or modify any of the provisions of an Act relating to the Philippine Islands approved February sixth, nineteen hundred and five.

Proviso.

Prior acts not af-  
fected.

Nothing in this section contained shall in any way affect any legal proceeding that has been or may be lawfully commenced at any time by reason of any act or omission done or committed before the date upon which this Act goes into force and effect.

SEC. 21. That the index and repertory hereto attached are not an integral part of the tariff law and shall not be construed to alter or change the same in any way.

SEC. 22. That the entry of all importations at the ports of the Philippine Islands made subsequent to a period of sixty days from the date this revised tariff goes into force and effect, of goods, wares, and merchandise from countries other than the United States, when the value of such importation exceeds one hundred dollars, shall be accompanied by a consular invoice similar to that required for goods imported into the United States from foreign countries and executed as required for importations into the United States; and when brought into the Philippine Islands from the United States, such importations shall be accompanied by an invoice similar in form to the consular invoices required for importations into the United States, but in lieu of execution by a consul of the United States, such invoices shall be sworn to before a United States commissioner, collector of customs, or deputy collector of customs.

Consular invoices.

SEC. 23. That where imported materials on which duties have been paid are used in the manufacture or production of articles manufactured or produced in the Philippine Islands, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the Philippine Islands and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the governor-general shall prescribe.

Drawbacks on imported materials if exported.

Provisos.  
Articles made in part of domestic materials.

Existing drawback to continue.  
Payment of drawbacks.

SEC. 24. That this Act shall be known and referred to as the Philippine tariff revision law of nineteen hundred and five.

Title of act.

SEC. 25. That this Act shall take effect sixty days after its passage.

Effect.

Approved, March 3, 1905.

33 STAT. L., 1013, CHAP. 1447.—*An Act To extend the time within which actions for the recovery of duties paid in Porto Rico may be brought in the Court of Claims under the Act of April twenty-ninth, nineteen hundred and two.*

March 3, 1905.  
[H. R. 17102.]

[Public, No. 180.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the time within which actions may be brought in the Court of Claims for the recovery of customs duties paid to the military authorities in the island of Porto Rico upon articles imported from the several States and entered at the several ports of entry in Porto Rico from and including April eleventh, eighteen hundred and ninety-nine, to May first, nineteen hundred, under the Act of April twenty-ninth, nineteen hundred and two, chapter six hundred and forty of the laws of the Fifty-seventh Congress, first session, be, and it is hereby, extended until six months from the date of the passage of this Act.

Porto Rican duties.  
Time extended to file claims for refunding.

Vol. 32, p. 176.  
See p. 623, this vol., for act.

Approved, March 3, 1905.

January 1, 1906.

34 STAT. L., 3185.—*By the President of the United States of America.*

## A PROCLAMATION.

Reciprocity with  
Switzerland.  
Preamble.

Whereas the Government of Switzerland decreed the removal, on and after January 1, 1906, of all differential customs duties from the products of the soil and industry of the United States, and granted to the same the benefit of the Swiss conventional tariff rates, by which action in the judgment of the President reciprocal and equivalent concessions are established in favor of the said products of the United States:

Reduced duty on  
Swiss products.  
Vol. 30, p. 203.

Now, therefore, be it known that I, Theodore Roosevelt, President of the United States of America, acting under the authority conferred by the third Section of the Tariff Act of the United States approved July 24, 1897, do hereby suspend during the continuance in force of the said concessions by the Government of Switzerland the imposition and collection of the duties imposed by the first Section of said Act upon the articles hereinafter specified, being the products of the soil and industry of Switzerland; and do declare in place thereof the following rates of duty provided in the third Section of said Act to be in force and effect from and after the date of this Proclamation, of which the officers and citizens of the United States will take due notice, namely:

Articles affected.  
Vol. 30, p. 204.

Upon argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Upon brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Upon still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Upon paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this first day of January, in the year of our Lord one thousand nine hundred and six, and  
[SEAL.] of the Independence of the United States of America the one hundred and thirtieth.

THEODORE ROOSEVELT

By the President:

ELIHU ROOT

*Secretary of State.*

February 26, 1906.  
[H. R. 13104.]

[Public, No. 27.]

34 STAT. L., 24, CHAP. 509.—*An Act To amend an Act entitled "An Act to revise and amend the tariff laws of the Philippine Islands, and for other purposes," approved March third, nineteen hundred and five.*

Philippine Tariff,  
1905.  
Amendments.  
Vol. 33, p. 928.  
Ante, p. 629, for  
act.

Cotton textiles.  
Vol. 33, p. 949,  
amended.  
Classification.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to revise and amend the tariff laws of the Philippine Islands, and for other purposes," approved March third, nineteen hundred and five, be, and is hereby, amended as follows:*

Under "Class IV, cotton and its manufactures, group three, textiles," Rule B and paragraphs one hundred and seventeen, one hundred and eighteen, one hundred and nineteen, one hundred and

twenty, and one hundred and twenty-three of said Act are hereby amended to read as follows:

"Rule B. Articles included in this group, which are within the undermentioned conditions, shall be liable to the following surtaxes (see rules two to twelve, inclusive):

Rule B.

"(a) Textile brochés, or woven like brocades with silk or floss silk, shall be liable to the duties leviable thereon, plus a surtax of fifteen per centum.

"(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

"Should the embroidery contain threads, purl, or spangles of common metal or of silver the surtax shall amount to sixty per centum of the duties applicable to the textile.

"When the threads, purl, or spangles are of gold the surtax shall be one hundred per centum.

"(c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

"When the threads or purl are of gold the surtax shall amount to one hundred per centum.

"(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

"Shawls called 'mantones' and 'panalones,' traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

"Other made-up articles, wearing apparel and clothing of all kinds, except corsets and the articles provided for in paragraph one hundred and twenty-five, finished, half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

"Textiles having a false selvage, on either one or both sides, shall be considered as goods improved in condition, and shall be liable, as the textile, to the duties leviable thereon, plus an additional surtax of one hundred per centum. This provision applies to all cotton fabrics.

False selvage added.

**NOTE.**—By a false selvage shall be understood an edge obtained by cutting, ripping, tearing, or otherwise splitting the textile in the direction of the warp.

"117. Textiles, plain and without figures, napped or not, weighing ten kilos or more per one hundred square meters, unbleached, bleached, or dyed; and

Plain textiles.  
New rating.  
Vol. 33, p. 950.

"Textiles, plain and without figures, stamped or printed, napped or not, measuring not over sixty-five centimeters in width, weighing eight kilos or more per one hundred square meters; and

"Textiles, plain and without figures, not stamped or printed, whatever be their width, weighing eight kilos or more per one hundred square meters, having—

"(a) Up to eighteen threads, N. W., kilo, ten cents.

"(b) From nineteen to thirty-one threads, N. W., kilo, fourteen cents.

"(c) From thirty-two to thirty-four threads, N. W., kilo, eighteen cents.

"(d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-four cents.

"(e) From thirty-nine to forty-four threads, N. W., kilo, twenty-eight cents.

"(f) Forty-five threads or more, N. W., kilo, thirty-two cents.

"(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

NOTE.—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarns.

Textiles, lighter weight.  
New rating.  
Vol. 33, p. 950.

"118. Other textiles, plain and without figures, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having—

"(a) Up to eighteen threads, N. W., kilo, eighteen cents.

"(b) From nineteen to thirty-one threads, N. W., kilo, twenty-seven cents.

"(c) From thirty-two to thirty-four threads, N. W., kilo, thirty-two cents.

"(d) From thirty-five to thirty-eight threads, N. W., kilo, thirty-six cents.

"(e) From thirty-nine to forty-four threads, N. W., kilo, forty cents.

"(f) Forty-five threads or more, N. W., kilo, fifty cents.

"(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of forty per centum.

Twilled, etc.  
New rating.  
Vol. 33, p. 950.

"119. Textiles, twilled or figured on the loom, napped or not, weighing ten kilos or more per one hundred square meters, unbleached, bleached, or dyed, having—

"(a) Up to eighteen threads, N. W., kilo, fourteen cents.

"(b) From nineteen to thirty-one threads, N. W., kilo, eighteen cents.

"(c) From thirty-two to thirty-four threads, N. W., kilo, twenty-two cents.

"(d) From thirty-five to thirty-eight threads, N. W., kilo, twenty-six cents.

"(e) From thirty-nine to forty-four threads, N. W., kilo, thirty cents.

"(f) Forty-five threads or more, N. W., kilo, thirty-eight cents.

"(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of thirty per centum.

NOTE.—Textiles woven with a colored yarn on the selvage or with a colored selvage stripe not exceeding two millimeters in width shall not be considered as manufactured with dyed yarn.

Twilled, etc., textiles, lighter weight.  
New rating.  
Vol. 33, p. 950.

"120. Textiles, twilled or figured on the loom, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having—

"(a) Up to eighteen threads, N. W., kilo, twenty cents.

"(b) From nineteen to thirty-one threads, N. W., kilo, twenty-nine cents.

"(c) From thirty-two to thirty-four threads, N. W., kilo, thirty-eight cents.

"(d) From thirty-five to thirty-eight threads, N. W., kilo, forty-four cents.

"(e) From thirty-nine to forty-four threads, N. W., kilo, fifty cents.

"(f) Forty-five threads or more, N. W., kilo, fifty-eight cents.

"(g) The same textiles, stamped, printed, or manufactured with dyed yarns, dutiable as the textile, with a surtax of forty per centum.

Carded textiles.  
Dyed yarns added.  
Vol. 33, p. 951.

"123. Carded textiles, in blankets and other articles:

"(a) Unbleached, half bleached, or manufactured with dyed yarns, where the number of dyed yarn threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, N. W., kilo, eight cents.

"(b) Bleached, dyed in the piece, or manufactured with dyed yarns where the number of dyed yarn threads, counted in the warp and weft, does not exceed one-half of the total number of threads composing the textile, N. W., kilo, fourteen cents.

"(c) Stamped, printed, or manufactured with dyed yarns, where the number of dyed yarn threads exceeds one-half of the total number of threads composing the textile, N. W., kilo, twenty cents."

NOTE.—Blankets, single or in pairs, hemmed or bound, shall be liable to a surtax of thirty per centum of the duties leviable thereon.

SEC 2. That paragraphs two hundred and twenty-three and two hundred and twenty-five of said Act are hereby amended to read as follows:

"223. Shoes or gaiters of calfskin, kid, and similar leather, with elastic or buttons or for lacing:

Shoes, etc.  
Kid, etc., added.  
Vol. 33, p. 962.

"(a) For men, size numbered five and one-half or larger, per pair, thirty cents;

"(b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;

"(c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;

"(d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;

"(e) For babies, per pair, five cents.

"225. Other boots and shoes, fancy, per pair, fifty cents.

Boots, etc., not  
specifically provided  
for.

"Other boots and shoes not specifically provided for,

Rating.  
Vol. 33, p. 962.

"(a) For men, size numbered five and one-half or larger, per pair, thirty cents;

"(b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;

"(c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;

"(d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;

"(e) For babies, per pair, five cents."

SEC 3. That paragraph four hundred and two of said Act is hereby amended to read as follows:

"402. Copra, fresh or dried, one hundred kilos, ten cents."

Copra.  
Vol. 33, p. 975.  
Existing rates al-  
lowed for sixty  
days.

SEC 4. That all merchandise actually in transit, or in any bonded warehouse of the Philippine Islands, at the time of the passage of this Act, may, for a period of sixty days thereafter, be entered at the rate of duty provided by law existing prior to the passage of this Act.

Approved, February 26, 1906.

34 STAT. L. 3192.—By the President of the United States of America.

February 27, 1906.

## A PROCLAMATION.

WHEREAS the Government of Germany has taken action, extending, on and after March 1, 1906, and until June 30, 1907, or until further notice, the benefit of the German conventional customs tariff to the products of the soil or industry of the United States, by which action in the judgment of the President reciprocal concessions are established in favor of the said products of the United States:

Reciprocity with  
Germany.  
Preamble.  
Vol. 31, p. 1978.

NOW, THEREFORE, be it known that I, THEODORE ROOSEVELT, President of the United States of America, acting under the authority conferred by the third section of the Tariff Act of the United States, approved July 24, 1897, do hereby suspend,

Reduced duties on  
German products.  
Vol. 30, p. 203.

during the continuance in force of the said concessions by the Government of Germany, the imposition and collection of the duties imposed by the first section of said Act upon the articles hereinafter specified, being the products of the soil or industry of Germany; and do declare in place thereof the following rates of duty provided in the third section of said Act to be in force and effect on and after March 1, 1906, of which the officers and citizens of the United States will take due notice, namely:

Articles affected.

Upon argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Upon brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Upon still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Upon paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this twenty-seventh day of February, in the year of our Lord one thousand [SEAL.] nine hundred and six, and of the Independence of the United States of America the one hundred and thirtieth.

THEODORE ROOSEVELT

By the President:

ELIHU ROOT

Secretary of State.

June 28, 1906.  
[H. R. 19756.]  
[Public, No. 318.]

34 STAT. L., 539, CHAP. 3569.—*An Act To amend section twenty-eight hundred and forty-four of the Revised Statutes of the United States, and to provide for an authentication of invoices of merchandise shipped to the United States from the Philippine Islands.*

Invoices.  
R. S., sec. 2844,  
p. 551, amended.

Authentications  
in Philippines.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section numbered twenty-eight hundred and forty-four of the Revised Statutes of the United States is hereby amended by adding thereto the following: "*Provided, That the authentication may be made by the collector or a deputy collector of customs in the case of merchandise shipped to the United States from the Philippine Islands.*"

Approved, June 28, 1906.

June 29, 1906.

34 STAT. L., 586, SEC. 6.—*Rates through foreign countries and customs duty charged if rates not posted, June 29, 1906.*

Rates through  
foreign countries.

"Any common carrier subject to the provisions of this Act receiving freight in the United States to be carried through a foreign country to any place in the United States shall also in like manner print and keep open to public inspection, at every depot or office where such freight is received for shipment, schedules showing the through rates established and charged by such common carrier to all points

in the United States beyond the foreign country to which it accepts freight for shipment; and any freight shipped from the United States through a foreign country into the United States the through rate on which shall not have been made public, as required by this Act, shall, before it is admitted into the United States from said foreign country, be subject to customs duties as if said freight were of foreign production.

Customs duty charged if rates not posted.

34 STAT. L., 764, SEC. 10.—*Jamestown Exposition exhibits admitted free of duty.*

June 30, 1906.

\* \* \* \* \*

That all articles which shall be imported from foreign countries for the sole purpose of exhibition at said exposition upon which there shall be a tariff or customs duty shall be admitted free of the payment of such duty, customs, fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exposition to sell, for delivery at the close thereof, any goods or property imported for and actually on exhibition in the exposition buildings or on the grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury may prescribe: *Provided*, That all such articles, when sold or withdrawn for consumption or use in the United States, shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of withdrawal, and on articles which shall have suffered diminution or deterioration from incidental handling and necessary exposure the duty, if paid, shall be assessed according to the appraised value at the time of withdrawal for consumption or use, and the penalties prescribed by law shall be enforced against any person guilty of any illegal sale or withdrawal: *Provided further*, That nothing in this section contained shall be construed as an invitation, express or implied, from the Government of the United States to any foreign government, state, municipality, corporation, partnership, or individual to import any such articles for the purpose of exhibition at the said exposition.

Exhibits admitted free of duty.

Sale of.

Provisos. Subject to duty if sold, etc.

No invitation to import, etc.

34 STAT. L., 3227.—*By the President of the United States of America.*

August 27, 1906.

### A PROCLAMATION.

WHEREAS, the Government of Spain has, by Royal Decree taking effect September 1, 1906, extended to the products and manufactures of the United States the rates of duty now fixed in the second or minimum column of the Spanish tariff and has made applicable to the United States every decrease of duty accorded by Spain by law and in the commercial pacts now made, or which in future shall be made, with other nations (exception being made only of the special advantages conceded to Portugal), by which action, in the judgment of the President, reciprocal and equivalent concessions are established in favor of the said products and manufactures of the United States;

Reciprocity with Spain. Preamble.

NOW, THEREFORE, be it known that I, THEODORE ROOSEVELT, President of the United States of America, acting under the authority conferred by the third section of the Tariff Act of the United States, approved July 24, 1897, do hereby suspend, during the continuance in force of the said concessions by the Gov-

Reduced duty on Spanish products. Vol. 30, p. 203. Ante, p. 545, for act.



ernment of Spain, the imposition and collection of the duties imposed by the first section of said Act upon the articles hereinafter specified, being the products of the soil or industry of Spain; and do declare in place thereof the following rates of duties provided in the third section of said Act to be in force and effect on and after September 1, 1906, of which the officers and citizens of the United States will take due notice, namely:

Articles affected.  
Vol. 30, p. 204.

Upon argols, or crude Tartar, or wine lees, crude, five per centum ad valorem.

Upon brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Upon still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Upon paintings in oil or water colors, pastels pen and ink drawings, and statuary, fifteen per centum ad valorem.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this 27 day of August, in the year of our Lord one thousand nine hundred and six, and  
[SEAL.] of the Independence of the United States of America the one hundred and thirty-first.

THEODORE ROOSEVELT

By the President;

ALVEY A. ADEE

*Acting Secretary of State.*

September 15, 1906.

34 STAT. L., 3231.—*By the President of the United States of America.*

### A PROCLAMATION.

Reciprocity with  
Bulgaria.  
Preamble.

WHEREAS the Government of the Principality of Bulgaria has taken action, extending, on and after June 5, 1906, and until further notice, to the products of the soil or industry of the United States, the benefit of the Bulgarian conventional customs tariff rates, the same being the lowest rates applied by Bulgaria to the like products of any other country, by which action in the judgment of the President reciprocal and equivalent concessions are established in favor of the said products of the United States:

Reduction of duties  
on Bulgarian  
products.  
Vol. 30, p. 203.  
Ante, p. 545, for  
act.

Now, Therefore, be it known that I, THEODORE ROOSEVELT, President of the United States of America, acting under the authority conferred by the third section of the Tariff Act of the United States, approved July 24, 1897, do hereby suspend, during the continuance in force of the said concessions by the Government of the Principality of Bulgaria, the imposition and collection of the duties imposed by the first section of said Act upon the Articles hereinafter specified, being the products of the soil or industry of Bulgaria; and do declare in place thereof the following rates of duty provided in the third section of said Act to be in force and effect on and after September 30, 1906, of which the officers and citizens of the United States will take due notice, namely:

Articles affected.  
Vol. 30, p. 204.

Upon argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Upon brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Upon still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Upon paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this fifteenth day of September, in the year of our Lord one thousand nine hundred and [SEAL.] six, and of the Independence of the United States of America the one hundred and thirty-first.

THEODORE ROOSEVELT

By the President:

ROBERT BACON

*Acting Secretary of State.*

34 STAT. L., 3268.—*By the President of the United States of America.*

January 24, 1907.

### A PROCLAMATION.

Whereas His Most Faithful Majesty the King of Portugal and of the Algarves and the United States of America have concluded on November 19, 1902, an Additional and Amendatory Agreement to the Commercial Agreement of May 22, 1899, between the same High Contracting Parties, entered into in accordance with the provisions of Section 3 of the Tariff Act of the United States approved July 24, 1897, which Additional and Amendatory Agreement is in the English and Portugese texts, word for word as follows:

Reciprocity with Portugal.  
Preamble.  
Vol. 31, p. 1974.  
Ante, p. 545, for act.

The President of the United States of America and His Most Faithful Majesty the King of Portugal and of the Algarves, finding it expedient to amend the Commercial Agreement between the two countries, signed at Washington on the 22nd day of May, 1899, have named for this purpose their respective Plenipotentiaries, to wit:

The President of the United States of America, the Honorable John Hay, Secretary of State of the United States; and

His Most Faithful Majesty, the Viscount de Alte, His Majesty's Envoy Extraordinary and Minister Plenipotentiary at Washington;

Who, after having communicated each to the other their re-

O Presidente dos Estados Unidos da America e Sua Magestade El-Rei de Portugal e dos Algarves, julgando conveniente ampliar o Accordo Commercial entre os dois paizes, assignado em Washington, em 22 de Maio de 1899, nomearam seus respectivos Plenipotenciarios, a saber:

Contracting parties.

O Presidente dos Estados Unidos da America, o Honorado John Hay, Secretario d'Estado dos Estados Unidos; e

Plenipotentiaries.

Sua Magestade El-Rei de Portugal e dos Algarves, o Visconde de Alte, Seu Enviado Extraordinario e Ministro Plenipotenciario em Washington;

Os quaes, depois de se terem communicado seus respectivos

spective full powers, found to be in good and due form, have agreed upon the following additional and amendatory Articles to be taken as part of the said Agreement:

## ARTICLE I.

Provisions extended to Porto Rico.

The High Contracting Parties mutually agree that the provisions of the said Agreement shall apply also to the Island of Porto Rico.

## ARTICLE II.

Ratifications.

This Additional and Amendatory Agreement shall be ratified by His Most Faithful Majesty so soon as possible, and upon official notice thereof the President of the United States shall issue his Proclamation giving full effect to the same. From and after the date of such Proclamation this Agreement shall take effect, and shall continue in force during the continuance in force of the said Commercial Agreement signed May 22, 1899.

Signatures.

Done in duplicate in English and Portuguese texts at Washington this nineteenth day of November, one thousand nine hundred and two.

JOHN HAY [SEAL.]

VISCONDE DE ALTE [SEAL.]

Proclamation.

Now, therefore, be it known that I, Theodore Roosevelt, President of the United States of America, acting under the authority conferred by said Act of Congress, have caused the said Additional and Amendatory Agreement to be made public, to the end that the same may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this twenty-fourth day of January in the year of our Lord one thousand nine hundred and [SEAL.] seven, and of the Independence of the United States of America the one hundred and thirty-first.

THEODORE ROOSEVELT

By the President:

ELIHU ROOT

*Secretary of State.*

Plenos Poderes, que foram achados em boa e devida forma, convieram nos seguintes artigos adicionais, que serão considerados parte integrante do dito Accordo Commercial:

## ARTIGO I.

As Altas Partes Contratantes concordam reciprocamente em tornar extensivas á Ilha de Porto Rico as estipulações do referido Accordo Commercial.

## ARTIGO II.

O presente Accordo Adicional será ratificado por Sua Magestade El-Rei de Portugal e dos Algarves no mais breve espaço de tempo possível e o Presidente dos Estados Unidos da America logo que lhe fôr oficialmente notificada essa ratificação promulgará uma proclamação dando o Accordo por firme e valioso para produzir seus devidos efeitos. O presente Accordo começará a vigorar desde a data de tal proclamação e continuará em vigor enquanto o Accordo Commercial assignado em 22 de Maio de 1899 se conservar vigente.

Feito em duplicado nas linguas ingleza e portugueza, em Washington, aos dez e nove dias do mez de Novembro de mil novecentos e dous.

35 STAT. L., 2140.—*By the President of the United States of America.*

June 1, 1907.

A PROCLAMATION.

Whereas the German Government has entered into a Commercial Agreement with the United States in conformity with the provisions of the third section of the Tariff Act of the United States approved July 24, 1897, by which Agreement in the judgment of the President reciprocal and equivalent concessions are secured in favor of the products of the United States;

Reciprocity with Germany.  
Preamble.  
Vol. 30, p. 203.  
Ante, p. 545, for act.

Therefore, be it known that I, Theodore Roosevelt, President of the United States of America, acting under the authority conferred by said Act of Congress, do hereby suspend during the continuance in force of said Agreement the imposition and collection of the duties imposed by the first Section of said Act upon the articles hereinafter specified, being the products of the soil and industry of Germany; and do declare in place thereof the rates of duty provided in the third section of said Act to be in force and effect from and after July 1, 1907, as follows:

Reducing duties on German products.  
Vol. 30, p. 151.

Vol. 30, p. 203.

Argols, or crude tartar, or wine lees, crude, five per centum ad valorem.

Articles affected.

Brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

Still wines, and vermouth, in casks, thirty-five cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and twenty-five cents per case, and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of four cents per pint or fractional part thereof, but no separate or additional duty shall be assessed upon the bottles or jugs.

Paintings in oil or water colors, pastels, pen and ink drawings, and statuary, fifteen per centum ad valorem.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this first day of June, A. D. one thousand nine hundred and seven, and of the Independence of the United States the one hundred and thirty-first.

THEODORE ROOSEVELT

By the President:

ELIHU ROOT

*Secretary of State.*

35 STAT. L., 2163.—*By the President of the United States of America.*

December 5, 1907.

A PROCLAMATION.

WHEREAS the Government of His Britannic Majesty has entered into a Commercial Agreement with the United States providing for the application of the minimum rate under the third section of the Tariff Act of the United States approved July 24, 1897, to works of

Reciprocity with Great Britain.  
Vol. 30, p. 203.  
Ante, p. 545, for act.

art, being the product of the industry of the United Kingdom, in return for the free admission of samples of dutiable goods brought into the territory of the United Kingdom by commercial travelers of the United States, by which Agreement, in the judgment of the President, reciprocal and equivalent concessions are secured in favor of products of the United States;

Reducing duties  
on products of  
Great Britain.

Vol. 30, p. 151.  
Vol. 30, p. 203.

Articles affected.

Therefore, be it known that I, Theodore Roosevelt, President of the United States of America, acting under the authority conferred by said Act of Congress, do hereby suspend during the continuance in force of said Agreement the imposition and collection of the duties imposed by the first section of said act upon the articles hereinafter specified, being the products of the industry of the United Kingdom of Great Britain and Ireland, and do declare in place thereof the rate of duty provided in the third section of said act to be in force, as follows:

Paintings in oil or water colors, pastels, pen and ink drawing, and statuary, fifteen per centum ad valorem.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this fifth day of December, in the year of our Lord one thousand nine hundred and seven,  
[SEAL.] and of the Independence of the United States of America the one hundred and thirty-second.

THEODORE ROOSEVELT

By the President:

ELIHU ROOT

*Secretary of State.*

Agreement.

THE Government of the United States of America and the Government of His Britannic Majesty, being desirous of facilitating and extending the commercial relations existing between their respective countries, but without prejudice to the views held by each of them as to the interpretation of the "most-favoured-nation" Article of the Convention of Commerce between the two countries signed at London on the 3rd July, 1815, mutually agree as follows:—

1. In order to facilitate the clearance through the Customs Department of the United Kingdom of samples of dutiable goods brought into the territory of the United Kingdom by commercial travellers of the United States of America, such samples being for use as models or patterns for the purpose of obtaining orders, and not for sale, His Majesty's Government agrees that the marks, stamps, or seals placed upon such samples by the Customs authorities of the United States of America at the time of exportation, and the officially attested list of such samples, containing a full description thereof issued by the proper authority, shall be accepted by the Customs officials of the United Kingdom as establishing their character as samples, and exempting them from inspection on importation, except so far as may be necessary to establish that the samples produced are those enumerated on the list. The Customs authorities of the United Kingdom may, however, affix a supplementary mark to such samples in special cases where they may think this precaution necessary.

Vol. 30, p. 203.

2. The Government of the United States of America agrees to extend to the United Kingdom the special reduction of duty of paintings in oil or water colours, pastels, pen and ink drawings, and statuary, being the product of the industry of the United Kingdom, authorized under section 3 of the Tariff Act of the United States, approved the 24th July, 1897.

3. This Agreement shall continue in force until six months from the date when either party shall notify the other of its intention to terminate it.

Done in duplicate at London, the 19th day of November, 1907.

[SEAL.] WHITELAW REID.  
[SEAL.] E. GREY.

January 28, 1908.

35 STAT. L., 2178.—By the President of the United States of America.

## A PROCLAMATION.

Reciprocity with  
France.  
Preamble.  
Vol. 30, p. 1774.

WHEREAS the Government of the United States of America and the Government of the French Republic have entered into an additional Commercial Agreement, signed on the 28th day of January,

1908, by which the application of the minimum rate under the third section of the Tariff Act of the United States, approved July 24, 1897, to champagne and all other sparkling wines is provided for in return for certain specified concessions in favor of products of the United States, including Porto Rico, which concessions, in the judgment of the President, are reciprocal and equivalent:

Vol. 30, p. 203.  
Ante, p. 545, for act.

THEREFORE, be it known that I, THEODORE ROOSEVELT, President of the United States of America, acting under the authority conferred by said Act of Congress, do hereby conditionally suspend, from the first day of February, 1908, and during the time and in accordance with the terms of the aforesaid Additional Agreement, signed January 28th, 1908, the imposition and collection of the duties imposed by the first section of said Act upon the articles hereinafter specified, being the products of the soil and industry of France; and do declare in place thereof the rates of duty provided in the third section of said Act to be in force, as follows:

Reduced duties on French products.

On Champagne and all other sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

Vol. 30, p. 203.

Articles affected.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

DONE at the City of Washington this twenty-eighth day of January, in the year of our Lord one thousand nine hundred [SEAL.] and eight, and of the Independence of the United States the one hundred and thirty-second.

THEODORE ROOSEVELT

By the President:

ELIHU ROOT

Secretary of State.

35 STAT. L., 163, CHAP. 170.—*An Act To amend an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven.*

May 16, 1908.  
[S. 514.]

[Public, No. 117.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section one of "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven, be amended by adding at the end thereof the following words: "*Provided*, That nothing herein shall affect or prevent the importation into the United States, under such regulations as the Secretary of the Treasury may prescribe, of any merchandise as tea which may be inferior in purity, quality, and fitness for consumption to the standards established by the Secretary of the Treasury, or of any tea waste, tea siftings, or tea sweepings, for the sole purpose of manufacturing theine, caffeine, or other chemical products whereby the identity and character of the original material is entirely destroyed or changed; and that importers and manufacturers who import or bring into the United States such tea, tea waste, tea siftings, or tea sweepings shall give suitable bond, to be approved as to amount and securities by the Secretary of the Treasury, conditioned that said imported material shall be only used for the purposes herein provided, under such regulations as may be prescribed by the Secretary of the Treasury."

Tea.  
Importation of impure, etc., prohibited.  
Vol. 29, p. 604.  
Proviso.  
Tea used in manufacture of caffeine, etc., not included.

Bond.

Approved, May 16, 1908.

May 27, 1908. 35 STAT. L., 388.—*Free importation of articles for exhibition at Alaska-Yukon-Pacific Exposition.*

Alaska-Yukon-Pacific Exposition.

Articles for exposition may be imported free.

Sales permitted.

Proviso.  
Duty on articles sold, etc.

SEC. 10. That all articles that shall be imported from foreign countries for the sole purpose of exhibition at the Alaska-Yukon-Pacific Exposition, to be held at Seattle, State of Washington, in the year nineteen hundred and nine, upon which there shall be a tariff or customs duty shall be admitted free of the payment of duty, customs fees, or charges, under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exposition to sell for delivery at the close thereof any goods or property imported for and actually on exhibition in the exposition buildings or on the grounds, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury may prescribe: *Provided*, That all such articles when sold or withdrawn for consumption or use in the United States shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of withdrawal; and on articles which shall have suffered diminution or deterioration from incidental handling and necessary exposure the duty, if paid, shall be assessed according to the appraised value at the time of withdrawal for consumption or use, and the penalties prescribed by law shall be enforced against any person guilty of any illegal sale, use, or withdrawal.

May 27, 1908.  
[H. R. 17506.]

[Public, No. 146.]

35 STAT. L., 403, CHAP. 205.—*An Act To amend an Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended by the Act entitled "An Act to provide revenues for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven.*

Collection of customs revenue.  
Vol. 26, p. 137.  
Ante, p. 357.  
Board of General Appraisers.

Vol. 30, p. 151,  
amended.  
Ante, p. 545.

Appeal from collector's decision as to dutiable charge, etc.

Time increased.  
Vol. 26, p. 137,  
amended.

Duties to be paid.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section fourteen of the Act entitled "An Act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, as amended by the Act entitled "An Act to provide revenues for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, be, and the same is hereby, amended so as to read as follows:

"SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within fifteen days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision, give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that

port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this Act: *Provided, however,* That the board of three general appraisers, or a majority of them, who decided the case may, upon motion of either party, within thirty days next after their decision, and not afterwards, grant a rehearing of said case when, in their opinion, the ends of justice may require it.

Decision of board of general appraisers.

Proviso. Rehearing.

"The general board of nine general appraisers shall have power to establish from time to time such reasonable rules of practice, not inconsistent with the law, as may be deemed necessary for the conduct of their proceedings and of the proceedings of the said board of three general appraisers, and to assign or reassign any case to any of such boards of three at any time before promulgation of decision, in order to secure uniformity of decision."

Rules of practice.

Assignment of cases.

SEC. 2. That section fifteen of said Act be, and the same is hereby, amended so as to read as follows:

"SEC. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this Act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they, or either of them, may, within thirty days next after such decision, if a rehearing has not been previously granted, or within thirty days next after the decision of the board of general appraisers after such rehearing, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent as the case may be. Thereupon the court shall order the board of general appraisers to return to said circuit court the record and the evidence taken by them, together with the certified statement of the facts involved in the case, and their decision thereon; and all competent evidence taken by and before said board of general appraisers shall be evidence before said circuit court. The parties litigant shall hereafter be required to introduce all of their evidence before the said board of general appraisers prior to its decision of the case. The return made by the board of general appraisers in pursuance of the order of the circuit court shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision respecting the classification of such merchandise and the rate of duty imposed thereon under such classification: *Provided,* That the said circuit court is further vested with the power to remand any case pending before it on appeal from a decision of the board of general appraisers when, in its opinion, such proceeding is just and proper, but this shall not be ordered except upon motion duly made and after notice to the opposite party. When such order is made the case shall then be remanded to the board of general appraisers whose decision has been appealed from, and the said board shall hear such further testimony as shall be introduced by either party, and shall return to the circuit court the additional evidence so taken, together with a further certified statement of facts as

Review by circuit court. Vol. 26, p. 138, amended. Supra.

Time limit.

Statement of errors to be filed.

Record, evidence, etc., returned.

Duties of litigants.

Advancement, etc.

Proviso. Power to remand on appeal, etc.

Additional evidence, etc.



supplemented or modified by such additional testimony, and their decisions upon the whole case as thus supplemented or modified, which said additional return shall be added to and become part of the record upon which the case shall be heard and determined by the circuit court.

Review by circuit court of appeals.

"The decision of such circuit court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of the opinion that the question involved is of such importance as to require a review of such decision by the circuit court of appeals of the United States within the circuit in which the matter arises, in which case said circuit court or the judge making the decision may, within thirty days thereafter, allow an appeal to said circuit court of appeals; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application and on any such appeal security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said circuit court of appeals shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly.

Advancement, etc.

Review by Supreme Court.

Vol. 26, p. 827.

"The decision of such circuit court of appeals may be reviewed by the Supreme Court of the United States in any of the ways provided in cases arising under the revenue laws by the Act approved March third, eighteen hundred and ninety-one, entitled 'An Act to establish circuit courts of appeals, and to define and regulate in certain cases the jurisdiction of the courts of the United States, and for other purposes.'

Payment of final judgments.

Vol. 26, p. 140.

"All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-four of this Act.

Regulations, etc.

"For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

Review of decisions of board at ports not in jurisdiction of circuit courts.

"Where cases arise at ports within any jurisdiction having no circuit court, applications for review of the decisions of the board of general appraisers provided for in section fifteen of this Act shall be filed with the clerks of the courts having cognizance of the same classes of cases as circuit courts, and such cases shall be heard and determined by such courts, with the same powers and in like manner as herein provided for the hearing and determination of such cases in circuit courts, and such decisions shall be subject to review in the manner provided by law."

SEC. 3. That said Act be, and the same is hereby, further amended by adding thereto, after said section thirty thereof, a new section to read as follows:

General appraisers.  
Term of office.  
Vol. 26, p. 142, amended.

"SEC. 31. That all of the general appraisers of merchandise heretofore or hereafter appointed under the authority of said Act shall hold their office during good behavior, but may, after due hearing, be removed by the President for the following causes, and no other: Neglect of duty, malfeasance in office, or inefficiency.

Salaries increased.

"That hereafter the salary of each of the general appraisers of merchandise shall be at the rate of nine thousand dollars per annum.

Powers of, etc.

"That the said boards of general appraisers and the members thereof shall have and possess all the powers of a circuit court of the

United States in preserving order, compelling the attendance of witnesses, and the production of evidence, and in punishing for contempt."

SEC. 4. That all laws and parts of laws inconsistent with this Act are hereby repealed. Repeal.

SEC. 5. That this Act shall take effect and be in force from and after its passage. Effect.

Approved, May 27, 1908.

35 STAT. L., 2199.—*By the President of the United States of America.*

August 12, 1908.

### A PROCLAMATION.

Whereas the Government of the Netherlands has entered into a Commercial Agreement with the United States in conformity with the provisions of the third section of the Tariff Act of the United States approved July 24, 1897, by which Agreement in the judgment of the President reciprocal and equivalent concessions are secured in favor of the products of the United States;

Reciprocity with the Netherlands.  
Preamble.  
Vol. 30, p. 203.

Therefore, be it known that I, Theodore Roosevelt, President of the United States of America, acting under the authority conferred by said Act of Congress, do hereby suspend during the continuance in force of said Agreement the imposition and collection of the duties imposed by the first Section of said Act upon the articles herein-after specified, being the products of the industry of the Netherlands; and do declare in place thereof the rates of duty provided in the third Section of said Act to be in force and effect from and after the date of this, my Proclamation, as follows:

Reduced duty on Netherlands products.

Brandies, or other spirits manufactured or distilled from grain or other materials, one dollar and seventy-five cents per proof gallon.

Articles affected.  
Vol. 30, p. 204.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this twelfth day of August, in the year of our Lord one thousand nine hundred and eight,  
[SEAL.] and of the Independence of the United States of America the one hundred and thirty-third.

THEODORE ROOSEVELT

By the President:

ALVEY A. ADEE

*Acting Secretary of State.*

The President of the United States and Her Majesty the Queen of the Netherlands, mutually desiring by means of a Commercial Agreement to facilitate the commercial intercourse between the two countries, have appointed for that purpose their respective plenipotentiaries, namely:

The President of the United States of America, Elihu Root, Secretary of State of the United States; and

Her Majesty the Queen of the Netherlands, Jonkheer R. de Marees van Swinderen, Her Majesty's Envoy Extraordinary and

De President der Vereenigde Staten en Hare Majesteit de Koningin der Nederlanden, wederzijds wenshende door middel van een handelsovereenkomst de handelsbetrekkingen tuschen de twee landen te bevorderen, hebben tot dien einde hunne respectieve gevolmachtigden benoemd, te weten:

De President der Vereenigde Staten van Amerika, den Heer Elihu Root, Secretaris van Staat van de Vereenigde Staten; en

Hare Majesteit de Koningin der Nederlanden, Jonkheer R. de Marees van Swinderen, Harer Majesteits Buitengewoon Gezant

Contracting parties.

Plenipotentiaries.

Minister Plenipotentiary to the United States;

Who, having exchanged their respective full powers, which were found to be in good and due form, have agreed upon and concluded the following articles:

#### ARTICLE I.

Netherlands products affected.

It is agreed on the part of the United States, pursuant to and in accordance with the provisions of the third section of the Tariff Act of the United States approved July 24, 1897, and in consideration of the concessions hereinafter made on the part of the Netherlands in favor of the products of the soil and industry of the United States, that brandies, or other spirits manufactured or distilled from grain or other materials, products of the industry of the Netherlands imported into the United States, shall, from and after the date when this Agreement shall be put in force, be subject to the reduced tariff duty provided by said Section 3, namely, one dollar and seventy-five cents per proof gallon.

#### ARTICLE II.

United States products affected.

Reciprocally and in consideration of the preceding concession, the Royal Government of the Netherlands agrees that, during the continuance in force of this Agreement, the duties imposed upon the following named products of the industry of the United States imported into the Netherlands shall not exceed the tariff rates hereinafter specified, viz:

Upon mutton, salt pork, and salted bacon, 0.75 florin per 100 kilograms.

Upon mutton, salt pork, and salted bacon, when smoked or dried, 1 florin per 100 kilograms.

en Gevolmachtigd Minister bij de Vereenigde Staten;

die, na elkander hunne wederzijdsche volmachten te hebben medegedeeld, welke in goeden en behoorlijken vorm zyn bevonden, omtrent de navolgende artikelen zyn overeengekomen en deze hebben vastgesteld:

#### ARTIKEL I.

De Vereenigde Staten verbinden zich van hunne zijde, ter voldoening aan en in overeenstemming met de voorschriften der derde sectie van de tariefwet der Vereenigde Staten, vastgesteld 24 juli 1897, en met het oog op de na te melden concessies, te doen van de zijde van Nederland ten gunste van de voortbrengselen van den grond en de nijverheid der Vereenigde Staten dat brandewijnen of andere geestrijke dranken bereid of gedistilleerd uit graan of andere stoffen, voortbrengselen van de nijverheid der Nederlanden, bij invoer in de Vereenigde Staten van af en na den dag waarop deze overeenkomst in werking zal treden, onderworpen zullen zijn aan het verminderd tarief van rechten, voorzien bij genoemde sectie 3, te weten een dollar en vijf en zeventig dollarcenten per proef-gallon.

#### ARTIKEL II.

Wederkeerig en met het oog op bovenvermelde concessie, verbindt zich de Koninklijke Nederlandsche Regeering dat, zoolang deze overeenkomst van kracht blijft, de rechten geheven van de hierna te noemen voortbrengselen der nijverheid van de Vereenigde Staten bij invoer in de Nederlanden niet hooger zullen zijn dan de specifiek hieronder vast te stellen bedragen, te weten:

voor schapenvleesch, gezouten varkensvleesch en gezouten spek 0.75 gulden per 100 kilogram.

voor schapenvleesch, gezouten varkensvleesch en gezouten spek indien gerookt of gedroogd, een gulden per 100 kilogram.

ARTICLE III.

The Royal Government of the Netherlands further guarantees to continue to admit into the Netherlands during the aforesaid period canned meats manufactured in the United States in packages weighing more than four pounds (English) at the rates of duty hitherto levied, namely: one, six, and eight florins per one hundred kilograms, according to quality and the distinctions made in the Tariff of the Netherlands respecting meats, although entitled under strict application of the law to levy upon such canned meats a duty of twenty-five florins per one hundred kilograms.

ARTIKEL III.

De Koninklijke Nederlandsche Regeering verbindt zich verder om gedurende het bovenvermelde tijdvak den invoer te blijven toelaten in Nederland van vleesch in blikken, bereid in de Vereenigde Staten, in verpakkingen wegende meer dan vier Engelsche ponden voor hetzelfde bedrag aan rechten, als tot nu toe geheven, te weten: één, zes en acht gulden per honderd kilogram, naar gelang der hoedanigheid en het onderscheid in de Nederlandsche tariefwet gemaakt voor vleesch, en zulks, hoewel gerechtigd bij strenge toepassing der wet, om van zulk vleesch in blikken een recht te heffen van vijf en twintig gulden per honderd kilogram.

Duty on canned meats in Netherland.

ARTICLE IV.

It is mutually agreed by the High Contracting Parties that in the event that the Royal Government of the Netherlands shall, at any time during the continuance in force of this Agreement, withdraw from any product of the soil or industry of the United States imported into the Netherlands the benefit of the lowest tariff rates imposed by the Netherlands upon a like product of any other origin, either Party shall thereupon have the right to terminate this Agreement upon giving to the other three months' prior notice of its intention to do so.

ARTIKEL IV.

De Hooge Contracteerende Partijen komen wederzijds overeen dat voor het geval de Koninklijke Nederlandsche Regeering, te eeniger tijd gedurende den duur van deze overeenkomst, aan eenig voortbrengsel van den grond of de nijverheid der Vereenigde Staten, hetwelk wordt ingevoerd in de Nederlanden, het voorrecht zal ontnemen van de laagste invoerrechten welke door de Nederlanden geheven worden van een gelijksoortig voortbrengsel van anderen oorsprong, elk der Partijen alsdan het recht zal hebben deze overeenkomst te doen ophouden na aan de andere drie maanden tevoren kennis te hebben gegeven van haar vornemen om zulks te doen.

Notice of termination of agreement.

ARTICLE V.

It is further agreed on the part of the United States that the instructions to the Customs Officers set forth in the annexed diplomatic note and made a part of the consideration of this Agreement shall go into effect not later than July 1, 1907.

ARTIKEL V.

De Vereenigde Staten verbinden zich verder dat de instructies voor de douane beambten, uiteengezet in de aangehechte diplomatieke nota, en deel uitmakend van de concessies dezer overeenkomst, in werking zullen treden niet later dan 1 Juli 1907.

## ARTICLE VI.

## ARTIKEL VI.

Ratification.

This Agreement shall be ratified by the Royal Government of the Netherlands as soon as possible, and upon official notice thereof the President of the United States shall issue his proclamation giving full effect to the provisions of Article I of this Agreement. From and after the date of such proclamation this Agreement shall be in full force and effect, and shall continue in force until one year from the date when either Party shall notify the other of its intention to terminate the same.

Ante, p. 86.

Signatures.

Done in duplicate, in the English and Dutch languages, at Washington this 16th day of May, one thousand nine hundred and seven.

Deze overeenkomst zal door de Koninklijke Nederlandsche Regeering zoo spoedig mogelijk worden bekrachtigd en na officieele mededeeling daarvan zal de President der Vereenigde Staten zijne Proclamatie uitvaardigen waarbij de bepalingen van art. 1 dezer overeenkomst volle kracht krijgen. Van af en na den dag dier Proclamatie zal deze overeenkomst van volle kracht zijn en zij zal van kracht blijven tot een jaar na den dag waarop eene der Partijen aan de andere haar voor-nemen zal medegedeeld hebben om haar te doen ophouden.

Gedaan in duplo, in de Engelsche en Nederlandsche taal, te Washington op heden den 16 Mei negentienhonderd en zeven.

ELIHU ROOT [SEAL]

D DE MAREES VAN SWINDEREN [SEAL]

DEPARTMENT OF STATE,  
*Washington, May 16, 1907.*

Diplomatic note.

SIR: Referring to the Commercial Agreement signed this day between the Government of the Netherlands and the Government of the United States, I have the honor to inform you that instructions will be issued to the Customs Officers of the United States to the following effect:—

Vol. 26, p. 139.

“Market value as defined by section 19 of the Customs Administrative Act shall be construed to mean the export price whenever goods, wares, and merchandise are sold wholly for export, or sold in the home market only in limited quantities, by reason of which facts there can not be established a market value based upon the sale of such goods, wares, and merchandise, in usual wholesale quantities, packed ready for shipment to the United States.”

Maastricht pottery.

These instructions shall take effect not later than July 1, 1907, and shall remain in force thereafter for the term of the aforesaid Agreement. In pursuance thereof the export price of Maastricht pottery imported into the United States from the Netherlands under the conditions described in your Note of March 23, 1907, shall be accepted by the customs officers of the United States as the true market value of the aforesaid articles of merchandise.

Receive, Mr. Minister, the renewed assurance of my highest consideration.

ELIHU ROOT

JONKHEER R. DE MAREES VAN SWINDEREN,  
*Minister of the Netherlands.*

35 STAT. L., 590, CHAP. 53.—*An Act To provide for refunding stamp taxes paid under the Act of June thirteenth, eighteen hundred and ninety-eight, upon foreign bills of exchange drawn between July first, eighteen hundred and ninety-eight, and June thirtieth, nineteen hundred and one, against the value of products or merchandise actually exported to foreign countries and authorizing rebate of duties on anthracite coal imported into the United States from October sixth, nineteen hundred and two, to January fifteenth, nineteen hundred and three, and for other purposes.*

February 1, 1909.  
[H. R. 21129.]  
[Public, No. 197.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the persons or corporations who have, prior to July first, nineteen hundred and four, duly presented their respective claims therefor, the sums paid for documentary stamps used on foreign bills of exchange drawn between July first, eighteen hundred and ninety-eight, and June thirtieth, nineteen hundred and one, against the value of products or merchandise actually exported to foreign countries, such stamps representing taxes which were illegally assessed and collected, said refund to be made whether said stamp taxes were paid under protest or duress or not.

Documentary stamps, etc.  
Refund of, on foreign bills of exchange, etc.

That the Secretary of the Treasury be, and he is hereby, authorized and directed to make full rebate of all duties imposed by law on anthracite coal imported into any port of the United States from foreign countries from October sixth, nineteen hundred and two, to January fifteenth, nineteen hundred and three, and to repay all money paid as duties upon anthracite coal at any port of the United States to the person, persons, or corporations who paid the same upon anthracite coal imported from the sixth day of October, nineteen hundred and two, to January fifteenth, nineteen hundred and three: *Provided*, That the person or persons so to be paid shall produce satisfactory proof to the Secretary of the Treasury that they were not reimbursed for said tariffs in the sales to the consumer.

Anthracite coal.  
Rebate of duties on, etc.

Proviso.  
Proof.

Approved, February 1, 1909.

35 STAT. L., 2229.—*By the President of the United States of America.*

February 20, 1909.

### A PROCLAMATION.

WHEREAS the Government of the United States of America and the Government of Spain have, by an exchange of notes at Washington on February 20, 1909, agreed to supplement the Commercial Agreement which they concluded at San Sebastian on August 1, 1906, to the end that sparkling wines produced in and exported from Spain may be admitted on their importation into the United States at the reduced rates authorized by Section 3 of the United States Tariff Act of July 24, 1897, which action, in the judgment of the President, is compensated by reciprocal and equivalent concessions on the part of Spain in favor of the products of the soil or industry of the United States:

Reciprocity with Spain.  
Preamble.

Vol. 34, p. 3227.

Vol. 30, p. 203.  
Ante, p. 545, for act.

Now, Therefore, be it known that I, THEODORE ROOSEVELT, President of the United States of America, acting under the authority conferred by the third section of said Tariff Act, do hereby suspend, during the continuance in force of the said Commercial Agreement of August 1, 1906, the imposition and collection of the duties imposed by the first section of said Act upon the articles hereinafter specified, being the products of the soil or industry of Spain; and do declare in place thereof the following rates of duty provided in the third

Reduced duty on Spanish products.

Vol. 30, p. 174.

section of said Act to be in force and effect from and after the date of this, my Proclamation, as follows:

Sparkling wines  
added.  
Vol. 30, p. 204.

On all sparkling wines, in bottles containing not more than one quart and more than one pint, six dollars per dozen; containing not more than one pint each and more than one-half pint, three dollars per dozen; containing one-half pint each or less, one dollar and fifty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to six dollars per dozen bottles on the quantities in excess of one quart, at the rate of one dollar and ninety cents per gallon.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this 20th day of February, in the year of our Lord one thousand nine hundred and nine,  
[SEAL.] and of the Independence of the United States of America the one hundred and thirty-third.

THEODORE ROOSEVELT

By the President:

ROBERT BACON

*Secretary of State.*

August 5, 1909.  
[H. R. 1438.]  
[Public, No. 5.]

SESSION LAWS 61-1, p. 11, CHAP. 6.—*An Act To provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes.*

Tariff of 1909.  
Post, p. 82.  
R. S., sec. 2504.  
Vol. 30, p. 151.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day following the passage of this Act, except as otherwise specially provided for in the second section of this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:*

Philippines,  
Guam, and Tutuila  
excepted.

Dutiable list.

## DUTIABLE LIST.

Schedule A.  
Chemicals, oils,  
and paints.  
Acids.

### SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.

1. **Acids:** Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; acetic anhydrid, two and one-half cents per pound; boracic acid, three cents per pound; chromic acid, two cents per pound; citric acid, seven cents per pound; lactic acid, containing not over forty per centum by weight of actual lactic acid, two cents per pound; containing over forty per centum by weight of actual lactic acid, three cents per pound; oxalic acid, two cents per pound; salicylic acid, five cents per pound; sulphuric acid or oil of vitriol not specially provided for in this section, one-fourth of one cent per pound; tannic acid or tannin, thirty-five cents per pound; gallic acid, eight cents per pound; tartaric acid, five cents per pound; all other acids not specially provided for in this section, twenty-five per centum ad valorem.

Alcoholic com-  
pounds.

2. **Alcoholic compounds,** including all articles consisting of vegetable, animal or mineral objects immersed or placed in, or saturated with, alcohol, not specially provided for in this section, sixty cents per pound and twenty-five per centum ad valorem.

3. Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds, mixtures and salts, and all greases, not specially provided for in this section, twenty-five per centum ad valorem; chemical compounds, mixtures and salts containing alcohol or in the preparation of which alcohol is used, and not specially provided for in this section, fifty-five cents per pound, but in no case shall any of the foregoing pay less than twenty-five per centum ad valorem.

Alkalies, etc.

4. Alumina, hydrate of, or refined bauxite, containing not more than sixty-four per centum of alumina, four-tenths of one cent per pound; containing more than sixty-four per centum of alumina, six-tenths of one cent per pound. Alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, containing not more than fifteen per centum of alumina and more than three-tenths of one per centum of iron oxide, one-fourth of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, containing more than fifteen per centum of alumina, or not more than three-tenths of one per centum of iron oxide, three-eighths of one cent per pound.

5. Ammonia, carbonate of, one and one-half cents per pound; muriate of, or sal ammoniac, three-fourths of one cent per pound; liquid anhydrous, five cents per pound.

6. Argols or crude tartar or wine lees crude, five per centum ad valorem; tartars and lees crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartrate of soda or potassa, or Rochelle salts, three cents per pound; containing more than ninety per centum of bitartrate of potash, four cents per pound; cream of tartar and patent tartar, five cents per pound.

7. Blacking of all kinds, twenty-five per centum ad valorem; all creams and preparations for cleaning or polishing boots and shoes, twenty-five per centum ad valorem.

8. Bleaching powder, or chloride of lime, one-fifth of one cent per pound.

9. Blue vitriol or sulphate of copper, one-fourth of one cent per pound.

10. Charcoal in any form, not specially provided for in this Act; bone char, suitable for use in decolorizing sugars, and blood char, twenty per centum ad valorem.

11. Borax, two cents per pound; borates of lime, soda, or other borate material not otherwise provided for in this section, two cents per pound.

12. Camphor, refined, and synthetic camphor, six cents per pound.

13. Chalk, when ground, bolted, precipitated naturally or artificially, or otherwise prepared, whether in the form of cubes, blocks, sticks or disks, or otherwise, including tailors', billiard, red, or French chalk, one cent per pound; manufactures of chalk not specially provided for in this section, twenty-five per centum ad valorem.

14. Chloroform, ten cents per pound.

15. Coal-tar dyes or colors, not specially provided for in this section, thirty per centum ad valorem; all other products or preparations of coal tar, not colors or dyes and not medicinal, not specially provided for in this section, twenty per centum ad valorem.

Coal-tar products.

16. Cobalt, oxide of, twenty-five cents per pound.

17. Collodion and all compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, forty cents per pound; if in blocks, sheets, rods, tubes, or other forms, not polished, wholly or partly, and not made up into finished or partly finished articles, forty-five cents per pound; if polished, wholly or partly, or if in finished or partly finished articles, except moving-

Collodion, etc.



picture films, of which collodin or any compound of pyroxylin or of other cellulose esters, by whatever name known, is the component material of chief value, sixty-five cents per pound and thirty per centum ad valorem.

18. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

19. Copperas, or sulphate of iron, fifteen hundredths of one cent per pound.

**Drugs.**

20. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing or tanning; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for in this section, but which are advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem: *Provided*, That no article containing alcohol, or in the preparation of which alcohol is used, shall be classified for duty under this paragraph.

Proviso.  
Alcohol prepara-  
tions excluded.

**Ethers.**

21. Ether: Sulphuric, eight cents per pound; spirits of nitrous ether, twenty cents per pound; fruit ethers, oils, or essences, one dollar per pound; ethers of all kinds not specially provided for in this section, fifty cents per pound; ethyl chloride, thirty per centum ad valorem: *Provided*, That no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Dyeing and tan-  
ning extracts, etc.

22. Extracts and decoctions of logwood and other dyewoods, and extracts of bark, such as are commonly used for dyeing or tanning, not specially provided for in this section, seven-eighths of one cent per pound; extract of nutgalls, aqueous, one-fourth of one cent per pound and ten per centum ad valorem; extract of Persian berries, twenty per centum ad valorem; chlorophyll, twenty per centum ad valorem; extracts of quebracho, not exceeding in density twenty-eight degrees Baumé, one-half of one cent per pound; exceeding in density twenty-eight degrees Baumé, three-fourths of one cent per pound; extracts of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this section, five-eighths of one cent per pound; all extracts of vegetable origin suitable for dyeing, coloring, staining or tanning, not containing alcohol and not medicinal, and not specially provided for in this section, fifteen per centum ad valorem.

**Gelatin.**

23. Gelatin, glue, isinglass or fish glue, including agar-agar or Japanese isinglass, and all fish bladders and fish sounds other than crude or dried or salted for preservation only, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem; gelatin in sheets, emulsions, and all manufactures of gelatin, or of which gelatin is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem; glue size twenty-five per centum ad valorem.

24. Glycerin, crude, not purified, one cent per pound; refined, three cents per pound.

25. Indigo extracts or pastes, three-fourths of one cent per pound; indigo, carmined, ten cents per pound.

26. Ink and ink powders, twenty-five per centum ad valorem.

27. Iodine, resublimed, twenty cents per pound.

28. Iodform, seventy-five cents per pound.  
 29. Licorice, extracts of, in paste, rolls, or other forms, two and one-half cents per pound.

30. Chicle, ten cents per pound.

31. Magnesia and carbonate of, medicinal, three cents per pound; calcined, medicinal, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

32. Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, in the manufacture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistants and all soluble greases used in processes of softening, dyeing or finishing, not specially provided for in this section, thirty per centum ad valorem.

Castor - oil prod-  
ucts.

33. Castor oil, thirty-five cents per gallon.

Oils.

34. Cod-liver oil, fifteen cents per gallon.

35. Flaxseed, linseed, and poppy-seed oil, raw, boiled, or oxidized, fifteen cents per gallon of seven and one-half pounds weight.

36. Fusel oil, or amylic alcohol, one-fourth of one cent per pound.

37. Hemp-seed oil, ten cents per gallon; rape-seed oil, ten cents per gallon.

38. Olive oil, not specially provided for in this section, forty cents per gallon; in bottles, jars, kegs, tins, or other packages, containing less than five gallons each, fifty cents per gallon.

39. Peppermint oil, twenty-five cents per pound.

40. Seal, herring, whale, and other fish oil including sod oil, not specially provided for in this section, eight cents per gallon.

41. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia, one dollar and fifty cents per pound; opium of the same composition, dried, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, two dollars per pound; morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof, one dollar and fifty cents per ounce; cocaine, ecgonine, and all salts and derivatives of the same, one dollar and fifty cents per ounce; coca leaves, five cents per pound; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, forty per centum ad valorem; opium containing less than nine per centum of morphia, six dollars per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: *Provided*, That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February ninth, nineteen hundred and nine.

Opium.

Proviso.  
Prohibition not  
affected.  
Vol. 35, p. 614.

42. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, one dollar and fifty cents per ton; manufactured, five dollars and twenty-five cents per ton.

Colors.

43. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.

44. Blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, one-half of one cent per pound.

45. Black, made from bone, ivory, or vegetable substance, by whatever name known, including boneblack and lampblack, dry or ground in oil or water, twenty-five per centum ad valorem.

46. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda

are used, in pulp, dry, or ground in or mixed with oil or water, four and three-eighths cents per pound.

47. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for in this section, when crude or not powdered, washed or pulverized, one-eighth of one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one cent per pound.

48. Orange mineral, three and one-fourth cents per pound.

49. Red lead, two and five-eighths cents per pound.

50. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

Varnishes.

51. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; enamel paints made with varnish, thirty-five per centum ad valorem; spirit varnish containing five per centum or more of methyl alcohol, thirty-five cents per gallon and thirty-five per centum ad valorem; spirit varnish containing less than five per centum of methyl alcohol, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.

52. Vermilion reds, containing quicksilver, dry or ground in oil or water, ten cents per pound; when not containing quicksilver but made of lead or containing lead, four and seven-eighths cents per pound.

53. White lead, and white pigment containing lead, dry or in pulp, or ground or mixed with oil, two and one-half cents per pound.

54. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.

55. Zinc, oxide of, and white pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-fourths cents per pound; sulfid of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.

Paints, etc.

56. All paints, colors, pigments, stains, lakes, crayons, including charcoal crayons or fusains, smalts and frostings, whether crude or dry or mixed, or ground with water or oil or with solutions other than oil, not otherwise specially provided for in this section, thirty per centum ad valorem; all glazes, fluxes, enamels, and colors used only in the manufacture of ceramic, enameled, and glass articles, thirty per centum ad valorem; all paints, colors, and pigments, commonly known as artists' paints or colors, whether in tubes, pans, cakes or other forms, thirty per centum ad valorem.

57. Paris green, and London purple, fifteen per centum ad valorem.

58. Lead: Acetate of, white, three cents per pound; brown, gray, or yellow, two cents per pound; nitrate of, two and one-fourth cents per pound; litharge, two and one-half cents per pound.

Potash.

59. Phosphorus, eighteen cents per pound.

60. Bichromate and chromate of potash, two and one-fourth cents per pound.

61. Caustic potash, or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two cents per pound.

62. Hydriodate, iodide, and iodate of potash, twenty-five cents per pound.

63. Nitrate of potash, or saltpeter, refined, one-half of one cent per pound.

64. Prussiate of potash, red, eight cents per pound; yellow, four cents per pound; cyanide of potassium, twelve and one-half per centum ad valorem.

Alcoholic medicinal preparations.

65. Medicinal preparations containing alcohol or in the preparation of which alcohol is used, not specially provided for in this section, fifty-five cents per pound, but in no case shall the same pay less than twenty-five per centum ad valorem; calomel, corrosive sublimate, and other mercurial medicinal preparations, thirty-five per

centum ad valorem; all other medicinal preparations not specially provided for in this section, twenty-five per centum ad valorem: *Provided*, That chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, or similar forms, and intended for medicinal purposes, shall be dutiable at not less than the rate imposed by this section on medicinal preparations.

Proviso.  
Minimum rates,  
capsules, etc.

66. Plasters, healing or curative, of all kinds, and court-plaster, twenty-five per centum ad valorem.

67. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints and pastes, pomades, powders, and other toilet articles, all the foregoing; if containing alcohol, or in the manufacture or preparation of which alcohol is used, sixty cents per pound and fifty per centum ad valorem; if not containing alcohol, or in the manufacture or preparation of which alcohol is not used, sixty per centum ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, twenty per centum ad valorem.

Perfumery.

68. Santonin, and all salts thereof containing eighty per centum or over of santonin, fifty cents per pound.

69. Castile soap, one and one-fourth cents per pound; medicinal or medicated soaps, twenty cents per pound; fancy or perfumed toilet soaps, fifty per centum ad valorem; all other soaps not specially provided for in this section, twenty per centum ad valorem.

Soap.

70. Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalies containing fifty per centum or more of bicarbonate of soda, five-eighths of one cent per pound.

Soda.

71. Bichromate and chromate of soda, one and three-fourths cents per pound.

72. Crystal carbonate of soda, or concentrated soda crystals, or monohydrate, or sesquicarbonate of soda, one-fourth of one cent per pound; chlorate of soda, one and one-half cents per pound.

73. Hydrate of, or caustic soda, one-half of one cent per pound; nitrite of soda and yellow prussiate of soda, two cents per pound; sulphide of soda containing not more than thirty-five per centum of sulphide of soda, and hyposulphite of soda, three-eighths of one cent per pound; sulphide of soda, concentrated, or containing more than thirty-five per centum of sulphide of soda, three-fourths of one cent per pound.

74. Sal soda, or soda crystals, not concentrated, one-sixth of one cent per pound.

75. Soda ash, one-fourth of one cent per pound; arseniate of soda, one cent per pound.

76. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.

77. Sulphate of soda, or salt cake, or niter cake, one dollar per ton.

78. Moss and sea grass, eel grass, and seaweeds, if manufactured or dyed, ten per centum ad valorem.

79. Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this section, thirty per centum ad valorem.

80. Strychnia, or strychnine, and all salts thereof, fifteen cents per ounce.

81. Sulphur, refined or sublimed, or flowers of, four dollars per ton.

82. Sumac, ground, three-tenths of one cent per pound.

83. Vanillin, twenty cents per ounce.

Schedule B.  
Earths, earthen-  
ware, and glass-  
ware.  
Brick.

# SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

84. Fire-brick, weighing not more than ten pounds each, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, thirty-five per centum ad valorem; weighing more than ten pounds each and not specially provided for in this section, not glazed, enameled, ornamented, or decorated in any manner, thirty per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty-five per centum ad valorem; magnesite brick, chrome brick, and brick other than fire-brick, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, thirty-five per centum ad valorem.
- Tiles. 85. Tiles, plain unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic mosaic, vitrified, semivitrified, flint, spar, embossed, enameled, ornamented, hand painted, gold decorated, and all other earthenware tiles and tiling, by whatever name known, except pill tiles and so-called quarries or quarry tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem; so-called quarries or quarry tiles, forty-five per centum ad valorem; mantels, friezes, and articles of every description, composed wholly or in chief value of tiles or tiling, sixty per centum ad valorem.
- Cement. 86. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, not otherwise specially provided for in this section, twenty per centum ad valorem.
87. Lime, five cents per one hundred pounds, including weight of barrel or package.
- Gypsum. 88. Plaster rock or gypsum, crude, thirty cents per ton; if ground or calcined, one dollar and seventy-five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem; Keene's cement, or other cement of which gypsum is the component material of chief value, if valued at ten dollars per ton or less, three dollars and fifty cents per ton; if valued above ten dollars and not above fifteen dollars per ton, five dollars per ton; if valued above fifteen dollars and not above thirty dollars per ton, ten dollars per ton; if valued above thirty dollars per ton, fourteen dollars per ton.
- Pumice stone. 89. Pumice stone, wholly or partially manufactured, three-eighths of one cent per pound; unmanufactured, valued at fifteen dollars or less per ton, thirty per centum ad valorem; valued at more than fifteen dollars per ton, one-fourth of one cent per pound; manufactures of pumice stone or of which pumice stone is the component material of chief value not specially provided for in this section, thirty-five per centum ad valorem.
- Clays or earths. 90. Clays or earths, unwrought or unmanufactured, not specially provided for in this section, one dollar per ton; wrought or manufactured, not specially provided for in this section, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt, fifty cents per ton; asphaltum and bitumen, not specially provided for in this section, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condition from its natural state, one dollar per ton; fuller's earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton; fluor spar, three dollars per ton.

91. Mica, unmanufactured, or rough trimmed only, five cents per pound and twenty per centum ad valorem; mica, cut or trimmed, mica plates or built-up mica, and all manufactures of mica or of which mica is the component material of chief value, ten cents per pound and twenty per centum ad valorem.

Mica.

92. Common yellow, brown, or gray earthenware, plain, embossed, or salt-glazed common stoneware, and earthenware or stoneware crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; yellow earthenware, plain or embossed, coated with white or transparent vitreous glaze but not otherwise ornamented or decorated, and Rockingham earthenware, forty per centum ad valorem.

Earthenware and stoneware.

93. China, porcelain, parian, bisque, earthen, stone and crockery ware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, and lamps, all the foregoing wholly or in chief value of such ware; painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, sixty per centum ad valorem.

China ware, etc.

94. China, porcelain, parian, bisque, earthen, stone and crockery ware, plain white, plain brown, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases statues, statuettes, mugs, cups, steins and lamps, all the foregoing wholly or in chief value of such ware, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, fifty-five per centum ad valorem.

95. Articles and wares composed wholly or in chief value of earthy or mineral substances, not specially provided for in this section, whether susceptible of decoration or not, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five per centum ad valorem; carbon, not specially provided for in this section, twenty per centum ad valorem; electrodes, brushes, plates, and disks, all the foregoing composed wholly or in chief value of carbon, thirty per centum ad valorem.

Articles not specified.

96. Gas retorts, twenty per centum ad valorem; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric lighting, wholly or partly finished, made entirely from petroleum coke, thirty-five cents per hundred feet; if composed chiefly of lampblack or retort carbon, sixty-five cents per hundred feet; filter tubes, thirty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

Retorts, carbons, etc.

97. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this section, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents), shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross: *Provided*, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem: *Provided further*, That the terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transpor-

Glass. Bottles, etc.

Provisos. Minimum. Restriction.

tation of merchandise, and not as appliances or implements in chemical or other operations.

Ornamented bottles, etc.

98. Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware; composed wholly or in chief value of glass blown either in a mold or otherwise; all of the foregoing, not specially provided for in this section, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem: *Provided*, That for the purposes of this Act, bottles with cut glass stoppers shall, with the stoppers, be deemed entireties.

Proviso.  
Stoppers.

Window glass.

99. Unpolished, cylinder, crown, and common window glass, not exceeding one hundred and fifty square inches, valued at not more than one and one-half cents per pound, one and one-fourth cents per pound; valued at more than one and one-half cents per pound, one and three-eighths cents per pound; above that, and not exceeding three hundred and eighty-four square inches, valued at not more than one and three-fourths cents per pound, one and three-fourths cents per pound; valued at more than one and three-fourths cents per pound, one and seven-eighths cents per pound; above that, and not exceeding seven hundred and twenty square inches, valued at not more than two and one-eighth cents per pound, two and one-fourth cents per pound; valued at more than two and one-eighth cents per pound, two and three-eighths cents per pound; above that, and not exceeding eight hundred and sixty-four square inches, two and three-fourths cents per pound; above that, and not exceeding one thousand two hundred square inches, three and one-fourth cents per pound; above that, and not exceeding two thousand four hundred square inches, three and three-fourths cents per pound; above that, four and one-fourth cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

Proviso.  
Computation.

Cylinder and crown glass, polished.

100. Cylinder and crown glass, polished, not exceeding three hundred and eighty-four square inches, four cents per square foot; above that, and not exceeding seven hundred and twenty square inches, six cents per square foot; above that, and not exceeding one thousand four hundred and forty square inches, twelve cents per square foot; above that fifteen cents per square foot.

Fluted, etc., plate glass.

101. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding three hundred and eighty-four square inches, three-fourths of one cent per square foot; above that, and not exceeding seven hundred and twenty square inches, one and one-fourth cents per square foot; all above that, one and three-fourths cents per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

Proviso.  
Ground, etc.

Plate glass.

102. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding three hundred and eighty-four square inches, ten cents per square foot; above that, and not exceeding seven hundred and twenty square inches, twelve and one-half cents per square foot; all above that, twenty-two and one-half cents per square foot.

103. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding three hundred and eighty-four square inches, eleven cents per square foot; above that, and not exceeding seven hundred and twenty square inches, thirteen cents per square foot; all above that, twenty-five cents per square foot: *Provided*, That no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

Proviso.  
Silvered  
framed. plates,

104. Cast polished plate glass, silvered or unsilvered, and clinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.

Bent, etc.

105. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.

Spectacles, etc.

106. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, with the edges unground, forty-five per centum ad valorem; if with their edges ground or beveled, ten cents per dozen pairs and forty-five per centum ad valorem.

Lenses.

107. Strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns, forty-five per centum ad valorem.

Prisms, etc.

108. Opera and field glasses, telescopes, microscopes, photographic and projection lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this section, forty-five per centum ad valorem.

Optical instru-  
ments, etc.

109. Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all glass or manufactures of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this section, forty-five per centum ad valorem.

Windows, etc.

110. Fusible enamel, twenty-five per centum ad valorem; opal or cylinder glass tiles or tiling, sixty per centum ad valorem.

111. Marble and onyx, in block, rough or squared only, sixty-five cents per cubic foot; marble and onyx, sawed or dressed, over two inches in thickness, one dollar per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, eight cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, ten cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, twelve and one-half cents per superficial foot; if rubbed in whole or in part, two cents per superficial foot in addition; mosaic cubes of marble or onyx, not exceeding two cubic inches in size, if loose, one-fourth of one cent per pound and twenty per centum ad valorem; if attached to paper or other material, five cents per superficial foot and thirty-five per centum ad valorem.

Marble and onyx.



Manufactures of  
marble, etc.

112. Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semiprecious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for in this section, fifty per centum ad valorem.

113. Burrstones, manufactured or bound up into millstones, fifteen per centum ad valorem.

Building stone,  
etc.

114. Freestone, granite, sandstone, limestone, and all other monumental or building stone, except marble, breccia, and onyx, not specially provided for in this section, hewn, dressed, or polished, or otherwise manufactured, fifty per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, ten cents per cubic foot.

115. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

Slates.

116. Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this section, twenty per centum ad valorem.

Schedule C.  
Metals and man-  
ufactures of.

#### SCHEDULE C.—METALS AND MANUFACTURES OF.

Iron ore.

Proviso.  
Moisture.

117. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites, fifteen cents per ton: *Provided*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

Pigs, etc.

118. Iron in pigs, iron kentledge, spiegeleisen, and ferro-manganese, two dollars and fifty cents per ton; wrought and cast scrap iron, and scrap steel, one dollar per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured by melting, and excluding pig iron in all forms.

Bar and round.

119. Bar iron, muck bars, square iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, three-tenths of one cent per pound.

Round, in rods,  
etc.

120. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this section, six-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of four-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, slabs or loops, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of eight dollars per ton.

Provisos.  
Slabs, etc.

Charcoal iron.

Iron or steel.  
Structural shapes,  
etc.

121. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, not assembled, or manufactured, or advanced beyond hammering, rolling, or casting, valued at nine-tenths of one cent per pound or less, three-tenths of one cent per pound; valued above nine-tenths of one cent per pound, four-tenths of one cent per pound.

Plate.

122. Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for in this section, not thinner than number ten wire gauge, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at eight-tenths of one cent per pound or less, three-tenths of one cent per pound; valued above eight-tenths of one cent and not

above one cent per pound, four-tenths of one cent per pound; valued above one cent and not above two cents per pound, five-tenths of one cent per pound; valued above two cents and not above three cents per pound, six-tenths of one cent per pound; valued at over three cents per pound, twenty per centum ad valorem: *Provided*, That all sheets or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

Proviso.  
Thin sheets and plates.

123. Iron or steel anchors or parts thereof, one cent per pound; forgings of iron or steel, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this section, thirty per centum ad valorem; antifriction balls, ball bearings, and roller bearings, or iron or steel or other metal, finished or unfinished, forty-five per centum ad valorem.

Anchors, etc.

124. Hoop, band, or scroll iron or steel, not otherwise provided for in this section, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, three-tenths of one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, four-tenths of one cent per pound; thinner than number twenty wire gauge, six-tenths of one cent per pound: *Provided*, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made; bands and strips of steel, exceeding twelve feet in length, not specially provided for in this section, thirty-five per centum ad valorem.

Hoop, etc.

Proviso.  
Barrel hoops.

125. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, three-tenths of one cent per pound.

Baling hoops or ties.

126. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails and punched iron or steel flat rails, seven-fortieths of one cent per pound; railway fish-plates or splice-bars, made of iron or steel, three-tenths of one cent per pound.

Rails, etc.

127. Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, five-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, six-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number thirty-two wire gauge, eight-tenths of one cent per pound; thinner than number thirty-two wire gauge, nine-tenths of one cent per pound; corrugated or crimped, eight-tenths of one cent per pound; all the foregoing valued at more than three cents per pound, thirty per centum ad valorem: *Provided*, That all sheets or plates of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

Sheets.

Proviso.  
Thick sheets or plates.

128. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates,terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated; sheets or plates composed of iron, steel, copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding, forty per centum ad valorem.

Covered with zinc, etc.

Planished,  
glanced, etc.

Proviso.  
Pickled, cold-  
rolled, etc.

Tin plates, etc.

Steel ingots, etc.

Steel shavings.

Abrasives.

Wire rods.

Provisos.  
Small rods.

Tempered, etc.

Wire.

129. Sheets of iron or steel, polished, planished, or glanced, by whatever name designated, one and one-half cents per pound: *Provided*, That plates or sheets of iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.

130. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and two-tenths cents per pound.

131. Steel ingots, coggled ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates and steel not specially provided for in this section, all of the above valued at three-fourths of one cent per pound or less, seven-fortieths of one cent per pound; valued above three-fourths of one cent and not above one and three-tenths cents per pound, three-tenths of one cent per pound; valued above one and three-tenths cents and not above one and eight-tenths cents per pound, five-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, six-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, eight-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and one-tenth cents per pound; valued above four cents and not above seven cents per pound, one and two-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and three-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and seven-tenths cents per pound; valued above sixteen cents and not above twenty-four cents per pound, four and six-tenths cents per pound; valued above twenty-four cents and not above thirty-two cents per pound, six cents per pound; valued above thirty-two cents and not above forty cents per pound, seven cents per pound; valued above forty cents per pound, twenty per centum ad valorem.

132. Steel wool or steel shavings, forty per centum ad valorem.

133. Grit, shot, and sand made of iron or steel, that can be used only as abrasives, one cent per pound.

134. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, all the foregoing in coils or otherwise, valued at four cents or less per pound, three-tenths of one cent per pound; valued over four cents per pound, six-tenths of one cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: *Provided further*, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.

135. Round iron or steel wire, not smaller than number thirteen wire gauge, one cent per pound; smaller than number thirteen and

not smaller than number sixteen wire gauge, one and one-fourth cents per pound; smaller than number sixteen wire gauge, one and three-fourths cents per pound: *Provided*, That all the foregoing shall pay duty at not less than thirty-five per centum ad valorem; all wire composed of iron, steel, or other metal except gold or silver, covered with cotton, silk, or other material, corset clasps, corset steels, dress steels, and all flat wires, and steel in strips, not thicker than number fifteen wire gauge and not exceeding five inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced, and all other wire not specially provided for in this section, shall pay a duty of not less than thirty-five per centum ad valorem; on iron or steel wire coated by dipping, galvanizing or similar process with zinc, tin, or other metal, there shall be paid two-tenths of one cent per pound in addition to the rate imposed on the wire of which it is made: *Provided further*, That articles manufactured wholly or in chief value of any wire or wires provided for in this paragraph shall pay the maximum rate of duty imposed in this section upon any wire used in the manufacture of such articles and in addition thereto one cent per pound: *And provided further*, That no article made from or composed of wire shall pay a less rate of duty than forty per centum ad valorem; telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials, forty per centum ad valorem; barbed fence wire, three-fourths of one cent per pound, but the same shall not be subject to any additional or other rate of duty hereinbefore provided; wire heddles or healds, twenty-five cents per thousand, and in addition thereto, forty per centum ad valorem.

Provisos.  
Minimum.  
Covered, etc.

Coated, etc.

Manufactures.

Minimum.  
Telegraph, etc.

136. No article not specially provided for in this section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Tin-plate manu-  
factures.

137. On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-eighth of one cent per pound in addition to the rates provided in this section on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid four-tenths of one cent per pound in addition to the rates provided in this section upon plates, strips, or sheets of iron or steel of common or black finish of corresponding gauge or value; and on steel circular saw plates there shall be paid one-fourth of one cent per pound in addition to the rates provided in this section for steel plates.

Cold-rolled, etc.

Circular saw  
plates.

138. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

No allowance for  
rust, etc.

139. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cem-

Malleable iron,  
etc., classed as  
steel.

entation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

Manufactures of  
iron or steel.  
Anvils.

140. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and five-eighths cents per pound.

Automobiles, etc.

141. Automobiles, bicycles, and motorcycles, and finished parts of any of the foregoing, not including tires, forty-five per centum ad valorem.

Axles.

142. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this section, valued at not more than six cents per pound, three-fourths of one cent per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

Proviso.

Fitted in wheels.

Blacksmiths'  
hammers, etc.

143. Blacksmith's hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and three-eighths cents per pound.

Bolts, etc.

144. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-eighth cents per pound.

Card clothing.

145. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, when manufactured with round iron or untempered round steel wire, twenty cents per square foot; when manufactured with tempered round steel wire, forty-five cents per square foot; when manufactured with plated wire or other than round iron or steel wire, or with felt face, wool face, or rubber face cloth containing wool, fifty-five cents per square foot.

Cast-iron pipe.

146. Cast-iron pipe of every description, one-fourth of one cent per pound.

Andirons, etc.

147. Cast-iron andirons, plates, stove plates, sadirons, tailor's irons, hatter's irons, and castings and vessels wholly of cast iron, eight-tenths of one cent per pound. All castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles, shall pay two-tenths of one cent per pound more than the rate imposed upon the castings of iron and cast-iron plates hereinbefore provided for.

Malleable cast-  
ings.

148. Castings of malleable iron not specially provided for in this section, seven-tenths of one cent per pound.

Hollow ware.

149. Cast hollow ware, coated, glazed, or tinned, one and one-half cents per pound.

Chains.

150. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, seven-eighths of one cent per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and one-eighth cents per pound; less than three-eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and six-eighths cents per pound; less than five sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

Tubes, etc.

151. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, or stays, not thinner than number sixteen wire

gauge, if not less than three-eighths of an inch in diameter, one cent per pound; if less than three-eighths of an inch and not less than one-fourth of an inch in diameter, one and one-half cents per pound; if less than one-fourth of an inch in diameter, two cents per pound: *Provided*, That no tubes, pipes, flues, or stays, made of charcoal iron, shall pay a less rate of duty than one and one-half cents per pound; cylindrical or tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty, thirty per centum ad valorem; flexible metal tubing or hose, not specially provided for in this section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto, thirty per centum ad valorem; welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure, two cents per pound; all other iron or steel tubes, finished, not specially provided for in this section, thirty per centum ad valorem.

Proviso.  
Charcoal iron.

Tanks, etc.

152. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: *Provided*, That any of the foregoing knives or erasers, if imported in the condition of assembled, but not fully finished, shall be dutiable at not less than the rate of duty herein imposed upon fully finished knives and erasers of the same material and quality, but not less in any case than ten cents each and forty per centum ad valorem: *Provided further*, That blades, handles, or other parts of any of the foregoing knives or erasers shall be dutiable at not less than the rate herein imposed upon knives and erasers valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen; razors, finished, valued at less than one dollar per dozen, thirty-five per centum ad valorem; valued at one dollar and less than one dollar and fifty cents per dozen, six cents each and thirty-five per centum ad valorem; valued at one dollar and fifty cents and less than two dollars per dozen, ten cents each and thirty-five per centum ad valorem; valued at two dollars and less than three dollars per dozen, twelve cents each and thirty-five per centum ad valorem; valued at three dollars or more per dozen, fifteen cents each and thirty-five per centum ad valorem: *Provided*, That blades (except for safety razors), handles, and unfinished razors shall pay no less duty than that imposed on finished razors valued at two dollars per dozen: *Provided further*, That on and after October first, nineteen hundred and nine, all the articles specified in this paragraph shall when imported have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the shank or tang of at least one or, if practicable, each and every blade thereof. Scissors and shears, and blades for the same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents and not more than one dollar and seventy-five cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at more than one

Penknives, etc.

Provisos.  
Partly finished.

Blades, handles,  
etc.

Razors.

Blades, handles,  
etc.

Name of maker  
to be sunk in blade,  
etc.

Scissors, etc.

	dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.
Swords, etc.	153. Sword blades, and swords and side arms irrespective of quality or use, in part of metal, fifty per centum ad valorem.
Knives, steels, and forks.	154. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers' painters', palette, artists', and shoe knives, forks and steels, finished or unfinished; if imported with handles of mother-of-pearl, shell, ivory, silver, nickeled silver, or other metal than iron or steel, fourteen cents each; with handles of deerhorn, ten cents each; with handles of hard rubber, solid bone, celluloid, or any pyroxyline material, four cents each; with handles of any other material than those above mentioned, one cent each, and in addition, on all the above articles, fifteen per centum ad valorem; any of the knives, forks, or steels, enumerated in this paragraph, if imported without handles, forty per centum ad valorem: <i>Provided</i> , That none of the above-named articles shall pay a less rate of duty than forty per centum ad valorem: <i>Provided</i> , That all the articles specified in this paragraph when imported on and after October first, nineteen hundred and nine, shall have the name of the maker or purchaser and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.
Provisos. Minimum.	
Name of maker to be indelibly stamped.	
Files.	155. Files, file-blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, twenty-five cents per dozen; over two and one-half inches in length and not over four and one-half inches, forty-seven and one-half cents per dozen; over four and one-half inches in length and under seven inches, sixty-two and one-half cents per dozen; seven inches in length and over, seventy-seven and one-half cents per dozen.
Muskets, etc.	156. Muskets, muzzle-loading shotguns, rifles, and parts thereof, twenty-five per centum ad valorem.
Sporting guns, etc.	157. Double-barreled, sporting, breech-loading shotguns, combination shotguns and rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars each; double barrels for sporting breech-loading shotguns and rifles, further advanced in manufacture than rough bored only, three dollars each; stocks for double-barreled sporting breech-loading shotguns and rifles wholly or partially manufactured, three dollars each; and in addition thereto on all such guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: <i>Provided</i> , That all double-barreled sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this section, one dollar each and thirty-five per centum ad valorem; pistols, automatic, magazine, or revolving, or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.
Proviso. Parts.	
Pistols.	
Hollow ware.	158. Table, kitchen, and hospital utensils, or other similar hollow ware, of iron or steel, enameled or glazed with vitreous glasses, but not ornamented or decorated with lithographic or other printing, forty per centum ad valorem.
Nails, splkes, etc.	159. Cut nails and cut spikes of iron or steel, four-tenths of one cent per pound.

160. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this section, one and one-half cents per pound.

161. Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, four-tenths of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, three-fourths of one cent per pound.

162. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, three-fourths of one cent per pound.

163. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, five-eighths of one cent per thousand; exceeding sixteen ounces to the thousand, three-fourths of one cent per pound.

164. Needles for knitting or sewing machines, one dollar per thousand and twenty-five per centum ad valorem; latch needles, one dollar and fifteen cents per thousand and thirty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this section, and bodkins of metal, twenty-five per centum ad valorem; but no articles other than the needles which are specifically named in this section shall be dutiable as needles unless having an eye, and fitted and used for carrying a thread. Needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, shall pay duty as entireties according to the component material of chief value therein.

Needles.

165. Fish hooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks and all other fishing tackle or parts thereof, not specially provided for in this section, except fishing lines, fishing nets and seines, forty-five per centum ad valorem.

Fish hooks, rods, etc.

166. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved for printing, twenty per centum ad valorem; plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass, twenty-five per centum ad valorem; lithographic plates of stone or other material, engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerin, or glycerin combined with other materials, containing the imprints taken from lithographic plates, fifty per centum ad valorem.

Printing plates.

167. Rivets, studs, and steel points, lathed, machined, or brightened, and rivets or studs for nonskidding automobile tires, forty-five per centum ad valorem; rivets of iron or steel, not specially provided for in this section, one and one-fourth cents per pound.

Rivets, etc.

168. Crosscut saws, five cents per linear foot; mill saws, eight cents per linear foot; pit and drag saws, six cents per linear foot; circular saws, twenty per centum ad valorem; steel band saws, finished or further advanced than tempered and polished, five cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this section, twenty-five per centum ad valorem.

Saws.

169. Screws, commonly called wood screws, made of iron or steel, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, eight cents per pound; one-half inch and less in length, ten cents per pound.

Wood screws.

170. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partially finished, fifty per centum ad valorem.

Umbrella ribs, etc.

171. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly

Car wheels, etc.



Proviso. Fitted with axles.	or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, one and one-fourth cents per pound; ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one cent per pound: <i>Provided</i> , That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.
Aluminum, etc.	172. Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form, seven cents per pound; in plates, sheets, bars, and rods, eleven cents per pound; barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value, three cents per pound and twenty-five per centum ad valorem.
Antimony.	173. Antimony, as regulus or metal, one and one-half cents per pound; antimony ore, stibnite and matte containing antimony, but not containing more than ten per centum of lead, one cent per pound on the antimony contents therein contained: <i>Provided</i> , That on all importations of antimony-bearing ores and matte containing antimony the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishment, they shall be sampled according to commercial methods under the supervision of government officers, who shall be stationed at such establishment, and who shall submit the samples thus obtained to a government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entry shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law, and the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph; antimony, oxide of, one and one-half cents per pound and twenty-five per centum ad valorem.
Proviso. Delivery of ore in bond to smelter.	
Sampling at smelter.	
Liquidation.	
Argentine.	174. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.
Bronze, etc.	175. Bronze powder, brocades, flitters, and metallics, twelve cents per pound; bronze, or Dutch-metal or aluminum, in leaf, six cents per one hundred leaves.
Copper.	176. Copper, in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.
Gold leaf.	177. Gold leaf, thirty-five cents per one hundred leaves. The foregoing rate applies to leaf not exceeding in size the equivalent of three and three-eighths by three and three-eighths inches; additional duties in the same proportion shall be assessed on leaf exceeding in size said equivalent.
Silver leaf.	178. Silver leaf, ten cents per one hundred leaves.
Tinsel wire.	179. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, five cents per pound and thirty per centum ad valorem; fabrics, laces, embroideries, braids, galloons, trimmings, ribbons, beltings, ornaments, toys, or other articles, made wholly or in chief value of

tinsel wire, lame or lahn, bullions, or metal threads, fifteen cents per pound and sixty per centum ad valorem.

180. Hooks and eyes, metallic, whether loose, carded, or otherwise, including weight of cards, cartons, and immediate wrappings and labels, four and one-half cents per pound and fifteen per centum ad valorem.

Hooks and eyes.

181. Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

Lead-bearing ores.  
Proviso.  
Delivery in bond  
to smelter.

Sampling at  
smelter.

Liquidation.

182. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this section, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; all the foregoing, two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and three-eighths cents per pound.

Lead.

183. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for in this section, twenty per centum ad valorem; monazite sand and thorite, four cents per pound; thorium, oxide of and salts of, gas mantles treated with chemicals or metallic oxides, and gas mantle scrap consisting in chief value of metallic oxides, forty per centum ad valorem.

Mineral sub-  
stances, metallic.

184. Chrome or chromium metal, ferrochrome or ferrocromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, molybdenum, titanium, tantalum, tungsten, or wolfram metal, valued at two hundred dollars per ton or less, twenty-five per centum ad valorem; valued at more than two hundred dollars per ton, twenty per centum ad valorem; ferrosilicon containing not more than fifteen per centum of silicon, five dollars per ton; ferrosilicon containing more than fifteen per centum of silicon, twenty per centum ad valorem.

Chromium, etc.

185. Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, rods, or plates, six cents per pound; sheets or strips, thirty-five per centum ad valorem.

Nickel.

186. Pens, metallic, except gold pens, twelve cents per gross; with nib and barrel in one piece, fifteen cents per gross.

Pens.

187. Penholder tips, penholders and parts thereof, five cents per gross and twenty-five per centum ad valorem; gold pens, twenty-five per centum ad valorem; fountain pens, stylographic pens, thirty per centum ad valorem; combination penholders, comprising penholder, pencil, rubber eraser, automatic stamp, or other attachment, forty per centum ad valorem: *Provided*, That pens and penholders shall be assessed for duty separately.

Penholders, gold  
pens, etc.

Proviso.  
Assessments.

Pins.	188. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry, thirty-five per centum ad valorem.
Quicksilver. Flasks, etc.	189. Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.
Tungsten ores.	190. Tungsten-bearing ores of all kinds, ten per centum ad valorem.
Type and type metal.	191. Type metal, one and one-half cents per pound on the lead contained therein; new types, twenty-five per centum ad valorem.
Watch move- ments, etc.	192. Watch movements, including time-detectors, whether imported in cases or not, if having not more than seven jewels, seventy cents each; if having more than seven jewels and not more than eleven jewels, one dollar and thirty-five cents each; if having more than eleven jewels and not more than fifteen jewels, one dollar and eighty-five cents each; if having more than fifteen and not more than seventeen jewels, one dollar and twenty-five cents each and twenty-five per centum ad valorem; if having more than seventeen jewels, three dollars each and twenty-five per centum ad valorem; watch cases and parts of watches, chronometers, box or ship, and parts thereof, forty per centum ad valorem; lever clock movements having jewels in the escapement, and clocks containing such movements, one dollar each and forty per centum ad valorem; all other clocks and parts thereof, not otherwise provided for in this section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque, or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem; enameled dials for watches or other instruments, three cents per dial and forty per centum ad valorem: <i>Provided</i> , That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the country of origin, and that all watch movements, lever clock movements with jewels in the escapement, and cases of foreign manufacture shall have the name of the manufacturer and country of manufacture cut, engraved, or die-sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said number to be expressed both in words and in Arabic numerals; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.
Clocks, etc.	
Proviso. Country of origin, etc., to be marked.	
Number of jewels, etc.	
Zinc ore.	193. Zinc-bearing ore of all kinds, including calamine, containing less than ten per centum of zinc, shall be admitted free of duty; containing ten per centum or more of zinc and less than twenty per centum, one-fourth of one cent per pound on the zinc contained therein; containing twenty per centum or more of zinc and less than twenty-five per centum, one-half of one cent per pound on the zinc contained therein; containing twenty-five per centum of zinc, or more, one cent per pound on the zinc contained therein: <i>Provided</i> , That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of government officers, who shall be stationed at such establishments, and who shall submit the
Proviso. Delivery in bond to smelter.	
Sampling, etc.	

samples thus obtained to a government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

Liquidation.

194. Zinc in blocks or pigs and zinc dust, one and three-eighths cents per pound; in sheets, one and five-eighths cents per pound; in sheets coated or plated with nickel or other metal, or solutions, one and three-fourth cents per pound; old and worn-out, fit only to be remanufactured, one cent per pound.

Zinc.

195. Cans, boxes, packages, and other containers of all kinds (except such as are hermetically sealed by soldering or otherwise), composed wholly or in chief value of metal lacquered or printed by any process of lithography whatever, if filled or unfilled, and whether their contents be dutiable or free, four cents per pound and thirty-five per centum ad valorem: *Provided*, That none of the foregoing articles shall pay a less rate of duty than fifty-five per centum ad valorem; but no cans, boxes, packages, or containers of any kind, of the capacity of five pounds or under, subject to duty under this paragraph, shall pay less duty than if the same were imported empty; and the dutiable value of the same shall include all packing charges, cartons, wrappings, envelopes, and printed matter accompanying them when such cans, boxes, packages, or containers are imported wholly or partly filled with merchandise exempt from duty (except liquids and merchandise commercially known as drugs) and which is commonly dealt in at wholesale in the country of original exportation in bulk or in packages exceeding five pounds in capacity: *Provided further*, That paper, cardboard or pasteboard wrappings or containers that are made and used only for the purpose of holding or containing the article with which they are filled, and after such use are mere waste material, shall not be dutiable unless their contents are dutiable.

Metal cans, boxes, etc.

Provisos.  
Minimum.

Paper, etc., wrappers.

196. Bottle caps of metal, if not colored, waxed, lacquered, enameled, lithographed, or embossed in color, one-half of one cent per pound and forty-five per centum ad valorem; if colored, waxed, lacquered, enameled, lithographed, or embossed in color, fifty-five per centum ad valorem.

Bottle caps, metal.

197. Cash registers, jute manufacturing machinery, linotype and all typesetting machines, machine tools, printing presses, sewing machines, typewriters, and all steam engines, thirty per centum ad valorem; embroidery machines and lace-making machines, including machines for making lace curtains, nets, or nettings, forty-five per centum ad valorem: *Provided, however*, That all embroidery machines and Lever or Gotherough lace-making machines, machines used only for the weaving of linen cloth from flax and flax fiber, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, shall, if imported prior to January first, nineteen hundred and eleven, be admitted free of duty.

Cash registers, machines, etc.

Proviso.  
Free entry of embroidery, road-preserving machines, etc., until January 1, 1911.

198. Nippers and pliers of all kinds (except blacksmiths' tongs, surgical and dental instruments or parts thereof), wholly or partly manufactured, eight cents per pound and forty per centum ad valorem.

Nippers and pliers.

199. Articles or wares not specially provided for in this section, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

Articles not specified.

Schedule D.  
Wood and manu-  
factures of.  
Timber, hewn.

# SCHEDULE D.—WOOD AND MANUFACTURES OF.

200. Timber, hewn, sided or squared otherwise than by sawing (not less than eight inches square) and round timber used for spars or in building wharves, one-half of one cent per cubic foot.
- Sawed boards. 201. Sawed boards, planks, deals, and other lumber of whitewood, sycamore, and basswood, fifty cents per thousand feet board measure; sawed lumber, not specially provided for in this section, one dollar and twenty-five cents per thousand feet board measure; but when lumber of any sort is planed or finished, there shall be levied in addition to the rates herein provided, the following:
- For one side so planed or finished, fifty cents per thousand feet board measure; for planing or finishing on one side and tonguing and grooving or for planing or finishing on two sides, seventy-five cents per thousand feet board measure; for planing or finishing on three sides, or planing and finishing on two sides and tonguing and grooving, one dollar and twelve and one-half cents per thousand feet board measure; for planing and finishing on four sides, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tonguing, and grooving.
- Briar root, etc., blocks. 202. Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, fifteen per centum ad valorem.
- Cabinet-wood boards, etc. 203. Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood unmanufactured, not specially provided for in this section, twenty per centum ad valorem.
- Posts, poles, etc. 204. Paving posts, railroad ties, and telephone, trolley, electric light, and telegraph poles of cedar or other woods, ten per centum ad valorem.
- Clapboards. 205. Clapboards, one dollar and twenty-five cents per thousand.
- Hubs, blocks, etc. 206. Hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oarblocks, heading blocks, and all like blocks or sticks, roughhewn, sawed or bored, twenty per centum ad valorem.
- Laths. 207. Laths, twenty cents per one thousand pieces.
- Pickets, etc. 208. Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.
- Shingles. 209. Shingles, fifty cents per thousand.
- Casks, barrels, etc. 210. Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing-boxes (empty), and packing-box shooks, of wood, not specially provided for in this section, thirty per centum ad valorem.
- Boxes, etc., for citrus fruits. 211. Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddocks or pomelos, thirty per centum ad valorem: *Provided*, That the thin wood so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.
- Identity. 212. Chair cane or reeds wrought or manufactured from rattans or reeds, ten per centum ad valorem; osier or willow, including chip of and split willow, prepared for basket makers' use, twenty-five per centum ad valorem; manufactures of osier or willow and willow furniture, forty-five per centum ad valorem.
- Reeds, willow, etc.

213. Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.

Toothpicks, skewers.

214. Porch and window blinds, baskets, curtains, shades, or screens of bamboo, wood, straw, or compositions of wood, not specially provided for in this section, thirty-five per centum ad valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, forty per centum ad valorem.

Porch blinds, etc.

215. House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or barks, or of which wood or bark is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem.

Furniture, house or cabinet.

SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

Schedule E.  
Sugar, molasses,  
and manufactures  
of.  
Sugar, etc.

216. Sugars not above number sixteen Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one-hundredths of one cent per pound, and for every additional degree shown by the polariscopic test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety one-hundredths of one cent per pound; molasses testing not above forty degrees, twenty per centum ad valorem; testing above forty degrees and not above fifty-six degrees, three cents per gallon; testing above fifty-six degrees, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test.

217. Maple sugar and maple sirup, four cents per pound; glucose or grape sugar, one and one-half cents per pound; sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.

Maple sugar, glucose, etc.

218. Saccharine, sixty-five cents per pound.

Saccharine.

219. Sugar candy and all confectionery not specially provided for in this section, valued at fifteen cents per pound or less, and on sugars after being refined, when tintured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

Candy and confectionery.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

Schedule F.  
Tobacco and  
manufactures of.  
Wrapper, filler,  
and leaf tobacco.

220. Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this section, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

221. The term wrapper tobacco as used in this section means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and

Definition of terms.

Invoice requirements.

Examination for classification.	quality. In the examination for classification of any imported leaf bacco, unless the invoices of the same shall specify in detail the one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.
All other.	222. All other tobacco, manufactured or unmanufactured, not specially provided for in this section, and scrap tobacco, fifty-five cents per pound.
Snuff.	223. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty-five cents per pound.
Cigars, cigarettes, and cheroots.	224. Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem, and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Schedule G.  
Agricultural  
products and provi-  
sions.  
Cattle.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

Cattle.	225. Cattle, if less than one year old, two dollars per head; all other cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per centum ad valorem.
Swine.	226. Swine, one dollar and fifty cents per head.
Horses and mules.	227. Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.
Sheep.	228. Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.
Live animals, other.	229. All other live animals, not specially provided for in this section, twenty per centum ad valorem.
Barley.	230. Barley, thirty cents per bushel of forty-eight pounds. 231. Barley malt, forty-five cents per bushel of thirty-four pounds. 232. Barley, pearled, patent, or hulled, two cents per pound.
Broom corn.	233. Broom corn, three dollars per ton.
Buckwheat.	234. Buckwheat, fifteen cents per bushel of forty-eight pounds; buckwheat flour, twenty-five per centum ad valorem.
Corn.	235. Corn or maize, fifteen cents per bushel of fifty-six pounds. 236. Corn meal, forty cents per one hundred pounds.
Macaroni, etc.	237. Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.
Oats.	238. Oats, fifteen cents per bushel. 239. Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.
Rice.	240. Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a number twelve wire sieve of a kind prescribed by the Secretary of the Treasury, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.
Rye.	241. Rye, ten cents per bushel; rye flour, one-half of one cent per pound.
Wheat.	242. Wheat, twenty-five cents per bushel. 243. Wheat flour, and semolina, twenty-five per centum ad valorem.
Biscuits, etc.	244. Biscuits, bread, wafers, and similar articles, not specially provided for in this section, twenty per centum ad valorem; biscuits, wafers, cakes, and other baked articles, by whatever name known, composed in whole or in part of eggs, or any kind of flour or meal, or

other material, when sweetened with sugar, honey, molasses, or other material, or combined with chocolate, nuts, fruit, or confectionery of any kind, or both so sweetened and combined, and without regard to the component material of chief value, valued at fifteen cents per pound or less, three cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem.

245. Butter and substitutes therefor, six cents per pound.

Butter.

246. Cheese, and substitutes therefor, six cents per pound.

Cheese.

247. Milk, fresh, two cents per gallon; cream, five cents per gallon.

Milk.

248. Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

249. Beans, forty-five cents per bushel of sixty pounds.

Beans.

250. Beets, twenty-five per centum ad valorem; sugar beets, ten per centum ad valorem.

Beets.

251. Beans, pease, mushrooms, and truffles, prepared or preserved, or contained in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of immediate coverings; mushrooms, cut, sliced, or dried, in undivided packages containing not less than five pounds, two and one-half cents per pound.

Beans, etc., prepared, etc.

252. Vegetables, if cut, sliced, or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in this section, and bean stick or bean cake, miso, and similar products, forty per centum ad valorem.

Vegetables, sliced, pickled, etc.

253. Pickles, including pickled nuts, sauces of all kinds, not specially provided for in this section, and fish paste or sauce, forty per centum ad valorem.

Pickles.

254. Cabbages, two cents each.

Cabbages.

255. Cider, five cents per gallon.

Cider.

256. Eggs, not specially provided for in this section, five cents per dozen.

Eggs.

257. Eggs, dried, fifteen cents per pound; eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.

258. Hay, four dollars per ton.

Hay.

259. Honey, twenty cents per gallon.

Honey.

260. Hops, sixteen cents per pound; hop extract and lupulin, fifty per centum ad valorem.

Hops.

261. Onions, forty cents per bushel of fifty-seven pounds; garlic, one cent per pound.

Onions.

262. Pease, green, in bulk or in barrels, sacks, or similar packages, twenty-five cents per bushel of sixty pounds; seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for in this section, twenty-five cents per bushel; split pease, forty-five cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

Pease.

263. Orchids, palms, azaleas, and all other decorative or greenhouse plants and cut flowers, preserved or fresh, twenty-five per centum ad valorem; lily of the valley pips, tulip, narcissus, begonia, and gloxinia bulbs, one dollar per thousand; hyacinth, astilbe, dielytra, and lily of the valley clumps, two dollars and fifty cents per thousand; lily bulbs and calla bulbs, five dollars per thousand; peony, Iris Kämpferii or Germanica, canna, dahlia, and amaryllis bulbs, ten dollars per thousand; all other bulbs, bulbous roots or corms which are cultivated for their flowers or foliage, fifty cents per thousand.

Flowers, plants, bulbs, etc.

264. Stocks, cuttings, or seedlings of Myrobolan plum, Mahaleb or Mazzard cherry, Manetti multiflora and briar rose, three years old

Cuttings, rose, fruit trees, etc.



or less, one dollar per thousand plants; stocks, cuttings, or seedlings of pear, apple, quince and the Saint Julien plum, three years old or less, two dollars per thousand plants; rose plants, budded, grafted, or grown on their own roots, four cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants, and vines commonly known as nursery or greenhouse stock, not specially provided for in this section, twenty-five per centum ad valorem.

Potatoes.  
Seeds, vegetable,  
etc.

265. Potatoes, twenty-five cents per bushel of sixty pounds.

266. Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this section, twenty-five cents per bushel of fifty-six pounds; poppy seed, fifteen cents per bushel; mushroom spawn, and spinach seed, one cent per pound; beet, except sugar beet, carrot, corn salad, parsley, parsnip, radish, turnip and ruta-baga seed, four cents per pound; cabbage, collard, kale and kohlrabi seed, eight cents per pound; egg plant and pepper seed, twenty cents per pound; seeds of all kinds not specially provided for in this section, ten cents per pound.

Straw.  
Teazels.  
Vegetables.

267. Straw, one dollar and fifty cents per ton.

268. Teazels, thirty per centum ad valorem.

269. Vegetables in their natural state, not specially provided for in this section, twenty-five per centum ad valorem.

Fish, packed.

270. Fish (except shellfish) by whatever name known, packed in oil, in bottles, jars, kegs, tin boxes, or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, keg, box, or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle, jar, keg, box, or can; containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, keg, box, or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, keg, box, or can; all other fish (except shellfish) in tin packages, thirty per centum ad valorem; fish in packages, containing less than one-half barrel, and not specially provided for in this section, thirty per centum ad valorem; caviar, and other preserved roe of fish, thirty per centum ad valorem.

Fresh-water fish.

271. Fresh-water fish not specially provided for in this section, one-fourth of one cent per pound.

Herring, eels, and  
smelts.

272. Herrings, pickled or salted, smoked or kippered, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound; eels and smelts, fresh or frozen, three-fourths of one cent per pound.

Fish, fresh,  
smoked, etc.

273. Fish (fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation, not specially provided for in this section, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut, or salmon, fresh, pickled, or salted, one cent per pound.

Fruit.

274. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; berries, edible, in their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem; all edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner, not specially provided for in this section, two cents per pound; comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices, if containing no alcohol, or containing not over ten per centum of alcohol, one cent per pound and thirty-five per centum ad valorem; if containing over ten per centum of alcohol and not specially provided for in this section, thirty-five per centum ad valorem.

and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, not having sugar, spirits, or molasses added thereto, twenty-five per centum ad valorem.

275. Figs, two and one-half cents per pound; plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one cent per pound; currants, Zante or other, two cents per pound; olives, in bottles, jars, kegs, tins, or other packages, containing less than five gallons each, twenty-five cents per gallon; otherwise, fifteen cents per gallon.

Figs, raisins, olives, etc.

276. Grapes in barrels or other packages, twenty-five cents per cubic foot of capacity of barrels or packages.

Grapes.

277. Lemons, one and one-half cents per pound; oranges, limes, grape fruit, shaddocks, or pomelos, one cent per pound.

Lemons, oranges, etc.

278. Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.

Orange peel, etc.

279. Pineapples, in barrels and other packages, eight cents per cubic foot of the capacity of barrels or packages; in bulk, eight dollars per thousand.

Pineapples.

280. Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound; apricot and peach kernels, four cents per pound.

Almonds, etc.

281. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.

Filberts and walnuts.

282. Peanuts or ground beans, unshelled, one-half of one cent per pound; shelled, one cent per pound.

Peanuts.

283. Nuts of all kinds, shelled or unshelled, not specially provided for in this section, one cent per pound; but no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.

Nuts, not specified.

284. Bacon and hams, four cents per pound.

Bacon and hams.

285. Fresh beef, veal, mutton, lamb, pork, and venison and other game, except birds, one and one-half cents per pound.

Fresh meat.

286. Meats of all kinds, prepared or preserved, not specially provided for in this section, twenty-five per centum ad valorem.

Preserved meat.

287. Extract of meat, not specially provided for in this section, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.

Extract of meat.

288. Lard, one and one-half cents per pound.

Lard.

289. Poultry, live, three cents per pound; dead, five cents per pound.

Poultry.

290. Tallow, one-half of one cent per pound; wool grease, including that known commercially as degrass or brown wool grease, crude and not refined, or improved in value or condition, one-fourth of one cent per pound; refined, or improved in value or condition, and not specially provided for in this section, one-half of one cent per pound.

Tallow, etc.

291. Chicory root, raw, dried, or undried, but unground, one and one-half cents per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this section, three cents per pound.

Chicory root.

292. Chocolate and cocoa, prepared or manufactured, not specially provided for in this section, valued at not over fifteen cents per pound, two and one-half cents per pound; valued above fifteen and not above twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four

Chocolate and cocoa.

and not above thirty-five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise; powdered cocoa, unsweetened, five cents per pound.

- Cocoa butter. 293. Cocoa butter or cocoa butterine, refined deodorized cocoanut oil, and all substitutes for cocoa butter, three and one-half cents per pound.
- Coffee substitutes. 294. Dandelion root and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this section, two and one-half cents per pound.
- Salt. 295. Salt in bags, sacks, barrels, or other packages, eleven cents per one hundred pounds; in bulk, seven cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries and in curing fish on the shores of the navigable waters of the United States under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.
- Starch. 296. Starch, made from potatoes, one and one-half cents per pound; all other starch, including all preparations, from whatever substance produced, fit for use as starch, one cent per pound.
- Dextrine, etc. 297. Dextrine, dextrine substitutes, soluble starch or chemically treated starch, burnt starch, gum substitute, or British gum, one and one-half cents per pound.
- Spices. 298. Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this section, three cents per pound.
- Vinegar. 299. Vinegar, seven and one-half cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Schedule H.  
Spirits, wines, and  
other beverages.  
Spirits.

#### SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

300. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this section, two dollars and sixty cents per proof gallon.
- Determining proof, etc. 301. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled

Provisos.  
Ascertaining proof  
by distillation, etc.

Forfeitures.

spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

302. On all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

303. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this section, two dollars and sixty cents per proof gallon.

304. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and seventy-five cents per gallon.

305. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and seventy-five cents per gallon.

306. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, nine dollars and sixty cents per dozen; containing not more than one pint each and more than one-half pint, four dollars and eighty cents per dozen; containing one-half pint each or less, two dollars and forty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to nine dollars and sixty cents per dozen bottles, on the quantity in excess of one quart, at the rate of three dollars per gallon; but no separate or additional duty shall be levied on the bottles.

307. Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages not specially provided for in this section, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty-five cents per gallon; if containing more than fourteen per centum of absolute alcohol, sixty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and eighty-five cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of six cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

Minimum size.

Compounds.

Cordials, etc.

Minimum rate.

Proportionate increase.

Bay rum.

Sparkling wines.

Still wines.

Provisos.  
Stronger wines.

No allowance for  
breakage, etc.

Packages.

Ale, beer, etc.	308. Ale, porter, stout, and beer, in bottles or jugs, forty-five cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty-three cents per gallon.
Malt extract.	309. Malt extract, fluid, in casks, twenty-three cents per gallon; in bottles or jugs, forty-five cents per gallon; solid or condensed, forty-five per centum ad valorem.
Fruit juices.	310. Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit sirup, not specially provided for in this section, containing no alcohol or not more than eighteen per centum of alcohol, seventy cents per gallon; if containing more than eighteen per centum of alcohol, seventy cents per gallon and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.
Nonalcoholic beverages.	311. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain green or colored, molded or pressed, glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon, and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty. Beverages not specially provided for containing not more than two per centum of alcohol shall be assessed for duty under this paragraph.
Mineral waters.	312. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this section, in bottles or jugs containing not more than one pint, twenty cents per dozen bottles; if containing more than one pint and not more than one quart, thirty cents per dozen bottles; if imported in bottles or in jugs containing more than one quart, twenty-four cents per gallon; if imported otherwise than in bottles or jugs, eight cents per gallon; and in addition thereto, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.
Schedule I. Cotton manufactures.	SCHEDULE I.—COTTON MANUFACTURES.
Thread and yarn.	
Provisos. Minimum, u n - bleached, etc.	313. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins, or cops, or in any other form, except spool thread of cotton, crochet, darning, and embroidery cottons, hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, two and one-half cents per pound on all numbers up to and including number fifteen, one-sixth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fifth of a cent per number per pound on all numbers exceeding number thirty: <i>Provided</i> , That none of the foregoing shall pay a less rate of duty than fifteen per centum ad valorem; colored, bleached, dyed, combed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins, or cops, or in any other form, except spool thread of cotton, crochet, darning, and embroidery cottons, hereinafter provided for, six cents per pound on all numbers up to and including number twenty-four, and on all numbers exceeding number twenty-four and up to number eighty, one-fourth of one cent per number per pound; on number

eighty and up to number two hundred, three-tenths of one cent per number per pound; on number two hundred and above, sixty cents per pound, and one-tenth of one cent per number per pound additional for every number in excess of number two hundred; cable-laid yarns or threads, made by grouping or twisting two or more grouped or twisted yarns or threads together, not colored, bleached, or dyed, four-tenths of one cent per number per pound; colored, bleached, or dyed, nine-twentieths of one cent per number per pound: *Provided further*, That said threads and yarns, colored, bleached, dyed, combed, advanced beyond the condition of singles, and cable-laid yarns or threads, as hereinbefore provided, except those (other than cable-laid threads and yarns) finer than number one hundred and forty shall not pay a less rate of duty than twenty per centum ad valorem: *And provided further*, That all the foregoing threads and yarns as hereinbefore provided, when mercerized or subjected to any similar process, shall pay, in addition to the foregoing specific rates of duty, one-fortieth of one cent per number per pound; cotton card laps, roping, sliver, or roving, thirty-five per centum ad valorem. Cotton waste and flocks, manufactured or otherwise advanced in value, twenty per centum ad valorem.

Minimum,  
bleached, etc.

Mercerized.

Waste and flocks.

Spool thread, etc.

314. Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, containing on each spool, reel, or ball, not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool, reel, or ball, for every additional hundred yards or fractional part thereof in excess of one hundred, six cents per dozen spools, reels, or balls; if in skeins, cones or tubes, containing less than six hundred yards each, one-half of one cent for each one hundred yards or fractional part thereof: *Provided*, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools, reels, cones, tubes, skeins, or balls: *And provided further*, That none of the foregoing shall pay a less rate of duty than twenty per centum ad valorem.

Provisos.  
Assessment.

Minimum.

315. Cotton cloth, valued at not over seven cents per square yard, not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, and valued at not over nine cents per square yard, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and valued at not over twelve cents per square yard, two cents per square yard; cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and valued at not over seven cents per square yard, not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; cotton cloth, not bleached, dyed, colored, stained, painted, or printed, not exceeding one hundred threads to the square inch, counting the warp and filling, and valued at over seven and not over nine cents per square yard, two and one-fourth cents per square yard; valued at over nine and not over ten cents per square yard, two and three-fourths cents per square yard; valued at over ten and not over twelve and one-half cents per square yard, four cents per square yard; valued at over twelve and one-half and not over fourteen cents per square yard, five cents per square yard; valued at over fourteen cents per square yard, six cents per square yard, but not less than twenty-five per centum ad valorem; cotton cloth, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, if bleached, and valued at not over nine cents per square yard, not exceeding six square yards to the pound, one and one-half

Cloth.  
Not exceeding 50  
threads to the inch.

Not exceeding 100  
threads to the inch.

cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; cotton cloth, not exceeding one hundred threads to the square inch, counting the warp and filling, if bleached, and valued at over nine and not over eleven cents per square yard, two and three-fourths cents per square yard; valued at over eleven and not over twelve cents per square yard, four cents per square yard; valued at over twelve and not over fifteen cents per square yard, five cents per square yard; valued at over fifteen and not over sixteen cents per square yard, seven cents per square yard, but not less than twenty-five per centum ad valorem; cotton cloth, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, if dyed, colored, stained, painted, or printed, and valued at not over twelve cents per square yard, not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard; cotton cloth, not exceeding one hundred threads to the square inch, counting the warp and filling, if dyed, colored, stained, painted, or printed, and valued at over twelve and not over twelve and one-half cents per square yard, three and three-fourths cents per square yard; valued at over twelve and one-half and not over fifteen cents per square yard, five cents per square yard; valued at over fifteen and not over seventeen and one-half cents per square yard, six and one-half cents per square yard; valued at over seventeen and one-half and not over twenty cents per square yard, seven and one-half cents per square yard; valued at over twenty cents per square yard, nine cents per square yard, but not less than thirty per centum ad valorem.

Cloth.  
Not exceeding 150  
threads.

316. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; any of the foregoing valued at over nine and not over ten cents per square yard, three cents per square yard; valued at over ten but not over twelve and one-half cents per square yard, four and three-eighths cents per square yard; valued at over twelve and one-half and not over fourteen cents per square yard, five and one-half cents per square yard; valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen cents per square yard, eight cents per square yard, but not less than thirty per centum ad valorem; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; any of the foregoing, bleached, and valued at over eleven and not over twelve cents per square yard, four and one-fourth cents per square yard; valued at over twelve and not over fifteen cents per square yard, five and one-fourth cents per square yard; valued at over fifteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square

yard, ten cents per square yard, but not less than thirty-five per centum ad valorem; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over twelve and one-half but not over fifteen cents per square yard, five and one-fourth cents per square yard; valued at over fifteen and not over seventeen and one-half cents per square yard, seven cents per square yard; valued at over seventeen and one-half but not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard but not less than thirty-five per centum ad valorem.

317. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; any of the foregoing valued at over ten and not over twelve and one-half cents per square yard, four and three-eighths cents per square yard; valued at over twelve and one-half and not over fourteen cents per square yard, five and one-half cents per square yard; valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than thirty-five per centum ad valorem; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; any of the foregoing bleached, and valued at over twelve and not over fifteen cents per square yard, five and one-fourth cents per square yard; valued at over fifteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than thirty-five per centum ad valorem; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over twelve and one-half and not over fifteen cents per square yard, six cents per square yard; valued at over fifteen and not over seventeen and one-half cents per square yard, seven cents per square yard; valued at over seventeen and one-half and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents

Cloth.  
Not exceeding 200  
threads.



per square yard, ten cents per square yard but not less than forty per centum ad valorem.

Cloth.  
Not exceeding 300  
threads.

318. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, five cents per square yard; any of the foregoing valued at over twelve and one-half and not over fourteen cents per square yard, five and one-half cents per square yard; valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than forty per centum ad valorem; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five and one-half cents per square yard; exceeding five square yards to the pound, six cents per square yard; any of the foregoing, bleached, and valued at over fifteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourths cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square yard; exceeding three and one-half square yards to the pound, seven cents per square yard; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over seventeen and one-half and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem.

Cloth.  
Exceeding 300  
threads.

319. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; any of the foregoing valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards

to the pound, five and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six and one-half cents per square yard; any of the foregoing, bleached, and valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem; if dyed, colored, stained, painted, or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem.

320. The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or cut in lengths, whether figured, fancy, or plain, the warp and filling threads of which can be counted by unraveling or other practicable means, and shall not include any article, finished or unfinished, made from cotton cloth. In determining the count of threads to the square inch in cotton cloth, all the warp and filling threads, whether ordinary or other than ordinary, and whether clipped or unclipped, shall be counted. In the ascertainment of the weight and value, upon which the duties, cumulative or other, imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof, and all the threads of which it is composed, shall be included. The terms bleached, dyed, colored, stained, mercerized, painted, or printed, wherever applied to cotton cloth in this schedule, shall be taken to mean respectively all cotton cloth which either wholly or in part has been subjected to any of these processes, or which has any bleached, dyed, colored, stained, mercerized, painted, or printed threads in or upon any part of the fabric.

321. Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton or other vegetable fiber is the component material of chief value, eight cents per square yard and thirty per centum ad valorem: *Provided*, That no such cloth shall pay a less rate of duty than fifty per centum ad valorem. Cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window Hollands, three cents per square yard and twenty per centum ad valorem; tracing cloth, five cents per square yard and twenty per centum ad valorem.

322. Handkerchiefs or mufflers composed of cotton, whether in the piece or otherwise and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch; but such handkerchiefs or mufflers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mufflers are hemstitched, or imitation hemstitched, or revered, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or mufflers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliquéed, or trimmed wholly or in part with lace or with tucking

Cloth defined.

Count of threads.

Weight and value.

Application of terms used.

Cloth of cotton and other fibers.

Proviso. Minimum. Filled cloths, etc.

Handkerchiefs and mufflers.

or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.

Cumulative du-  
ties.

Figured, etc.,  
cloth.

Mercerized.

Clothing.

Pile fabrics,  
plushes, velvets,  
etc.

Provisos.  
Corduroys.

Bias dress fac-  
ings, etc.

Minimum.

Curtains, etc.

Stockings, hose,  
etc.

323. In addition to the duty or duties imposed upon cotton cloth by the various provisions of this section, there shall be paid the following cumulative duties, the intent of this paragraph being to add such duty or duties to those to which the cotton cloth would be liable if the provisions of this paragraph did not exist, namely: On all cotton cloth in which other than the ordinary warp and filling threads are used to form a figure or fancy effect, whether known as lappets or otherwise, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard; on all cotton cloth mercerized or subjected to any similar process, one cent per square yard.

324. Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise provided for in this section, fifty per centum ad valorem.

325. Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed of cotton or other vegetable fiber, except flax, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: *Provided*, That corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: *Provided further*, That manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: *Provided further*, That none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.

326. Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, weighing over six ounces per square yard, composed wholly or in chief value of cotton or other vegetable fiber; any of the foregoing, in the piece or otherwise, fifty per centum ad valorem.

327. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this section, thirty per centum ad valorem.

328. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half-hose, and clocked stockings, hose and half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, seventy cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, eighty-five cents per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, ninety cents per dozen pairs; valued at more than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at

more than three dollars per dozen pairs, and not more than five dollars per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem. Men's and boys' cotton gloves, knitted or woven, valued at not more than six dollars per dozen pairs, fifty cents per dozen pairs and forty per centum ad valorem; valued at more than six dollars per dozen pairs, fifty per centum ad valorem.

Men's and boys' gloves.

329. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half-hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar and ten cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.

Underwear, knitted.

330. Bone casings, garters, tire fabric or fabric suitable for use in pneumatic tires, suspenders and braces, and tubing, any of the foregoing made of cotton or other vegetable fiber, and india rubber, or of which cotton or other vegetable fiber is the component material of chief value, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber, ten cents per pound and fifteen per centum ad valorem; loom harness, healds or collets made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset lacings made of cotton or other vegetable fiber, twenty-five cents per pound and fifteen per centum ad valorem; labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem; belting for machinery made of cotton or other vegetable fiber and india rubber, or of which cotton or other vegetable fiber is the component material of chief value, thirty per centum ad valorem.

Bone casings, etc.

331. Cotton table damask, forty per centum ad valorem; manufactures of cotton table damask or of which cotton table damask is the component material of chief value, not specially provided for in this section, forty per centum ad valorem.

Table damask.

332. All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton, or of which cotton is the component material of chief value, not specially provided for in this section, forty-five per centum ad valorem.

Articles not specified.

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

Schedule J.  
Flax, hemp, jute,  
and manufactures  
of.  
Flax.

333. Flax straw, five dollars per ton.

334. Flax, not hackled or dressed, one cent per pound.

335. Flax, hackled, known as "dressed line," three cents per pound.

336. Tow of flax, twenty dollars per ton.

- Hemp.** 337. Hemp, and tow of hemp, twenty-two dollars and fifty cents per ton; hemp, hackled, known as "line of hemp," forty-five dollars per ton.
- Jute yarns.** 338. Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty-five per centum ad valorem; yarns made of jute not otherwise specially provided for in this section, thirty-five per centum ad valorem.
- Cables and cordage.** 339. Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, three-fourths of one cent per pound; cables and cordage made of hemp; tarred or untarred, two cents per pound.
- Threads, twines, and cords.** 340. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, ten cents per pound; if made from yarn finer than five lea or number, twelve cents per pound, and three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.
- Single yarns.** 341. Single yarns in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, six cents per pound; finer than eight lea or number and not finer than eighty lea or number, forty per centum ad valorem; single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem; ramie sliver or roving, thirty-five per centum ad valorem.
- Flax gill nettings, etc.** 342. Flax gill nettings, nets, webs, and seines shall pay the same duty per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty per centum ad valorem.
- Floor mattings.** 343. Floor mattings, plain, fancy, or figured, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this section, and having a warp of cotton, hemp, or other vegetable substance, including what are commonly known as China, Japan, and India straw matting, three and one-half cents per square yard.
- Carpets, etc.** 344. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, four cents per square yard and thirty per centum ad valorem; valued above fifteen cents per square yard, eight cents per square yard and thirty per centum ad valorem.
- Hose.** 345. Hydraulic or flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute, fifteen cents per pound.
- Tapes.** 346. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.
- Floor coverings, of oilcloth, etc.** 347. Linoleum, corticene, and all other fabrics or coverings for floors, made in part of oil or any similar product, plain, stamped, painted or printed, only, not specially provided for herein, if nine feet or under in width, eight cents per square yard and fifteen per centum ad valorem; over nine feet in width, twelve cents per square yard and fifteen per centum ad valorem; and any of the foregoing of whatever width, the composition of which forms designs or patterns, whether inlaid or otherwise, by whatever name known, and cork carpets, twenty cents per square yard and twenty per centum ad valorem; mats for floors made of oilcloth, linoleum, or corticene, shall be subject to the same rate of duty herein provided for oilcloth, linoleum, or corticene; oilcloth for floors, if nine feet or less in width, six cents per square yard and fifteen per centum ad valorem; over

nine feet in width, ten cents per square yard and fifteen per centum ad valorem; waterproof cloth composed of cotton or other vegetable fiber, whether composed in part of india rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.

348. Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem. Collars and cuffs.

349. Laces, lace window curtains, and all other lace articles; handkerchiefs, napkins, wearing apparel, and all other articles made wholly or in part of lace or laces, or in imitation of lace; nets, nettings, veils, veilings, neck ruffings, ruchings, tuckings, flutings, quiltings, embroideries, trimmings, braids, feather-stitch braids, edgings, insertings, flouncings, galloons, gorings, bands, bandings, belts, beltings, bindings, cords, ornaments, ribbons, tapes, webs, and webbings; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy letter, initial, or monogram, or otherwise, or tamboured, appliquéed, or scalloped, by hand or machinery, for any purpose, or from which threads have been drawn, cut, or punched to produce openwork, ornamented or embroidered in any manner herein described, in any part thereof, however small; hemstitched or tucked flouncings or skirtings; all of the foregoing, composed wholly or in chief value of cotton, flax, or other vegetable fiber, or of cotton, flax, or other vegetable fiber and india rubber, or of cotton, flax, or other vegetable fiber, india rubber, and metal, and not elsewhere specially provided for in this section, sixty per centum ad valorem: *Provided*, That no article composed wholly or in chief value of one or more of the materials or goods specified in this paragraph, shall pay a less rate of duty than the highest rate imposed by this section upon any of the materials or goods of which the same is composed: *And provided further*, That no article or fabric of any description, composed of flax or other vegetable fiber, or of which these materials or any of them is the component material of chief value, when embroidered by hand or machinery, or having hand or machinery embroidery thereon, shall pay a less rate of duty than that imposed in this section upon any embroideries of the materials of which such embroidery is composed. Lace articles, nettings, etc.

350. Laces, embroideries, edgings, insertings, galloons, flouncings, nets, nettings, trimmings, and veils, composed of cotton, silk, artificial silk, or other material (except wool), made on the Lever or Gothrough machine, seventy per centum ad valorem: *Provided*, That no wearing apparel, handkerchiefs, or articles of any description, composed wholly or in chief value of any of the foregoing, shall pay a less rate of duty than that imposed upon the articles or the materials of which the same are composed. Laces, etc., made on Lever or Gothrough machine.

351. Lace window curtains, nets, nettings, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent per square yard; when counting more than five such points or spaces to the inch, one-half of one cent per square yard in addition for each point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than fifty per centum ad valorem. Lace window curtains, etc., made on Nottingham machine.

352. Plain woven fabrics of single jute yarns, by whatever name known, weighing not less than six ounces per square yard and not exceeding thirty threads to the square inch, counting the warp and

Proviso.  
Minimum.

Jute fabrics,  
plain.

filling, nine-sixteenths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty-five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

Pile fabrics.

353. All pile fabrics, whether or not the pile covers the entire surface, composed of flax, or of which flax is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this section, sixty per centum ad valorem.

Jute bags or sacks.

354. Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

Cotton bagging,  
etc.

355. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.

Handkerchiefs.

356. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or reversed, or with drawn threads, but not embroidered, initialed, or in part of lace, fifty-five per centum ad valorem.

Woven fabrics  
not specified.

357. Woven fabrics and articles not specially provided for in this section, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard, and in addition thereto, on all the foregoing, thirty per centum ad valorem: *Provided*, That none of the foregoing articles or fabrics in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, including such as is known as shirting cloth; weighing less than four and one-half ounces per square yard and containing more than one hundred threads to the square inch, counting the warp and filling, thirty-five per centum ad valorem; weighing less than four and one-half ounces per square yard and containing not more than one hundred threads to the square inch, thirty per centum ad valorem.

Proviso.  
Minimum.

Plain fabrics.

Articles and  
manufactures not  
specified.

358. All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this section, forty-five per centum ad valorem.

Istle or tampico.

359. Istle or tampico, when dressed, dyed, or combed, twenty per centum ad valorem.

SCHEDULE K.—WOOL, AND MANUFACTURES OF.

Schedule K.  
Wool and manu-  
factures of.  
Classification of  
wools, hairs, etc.

360. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

361. Class one, that is to say, merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adrianople skin wool or butcher's wool, and such as have been heretofore usually imported into the United States from Buenos Aires, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere, and all wools not hereinafter included in classes two and three.

Class one.

362. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca, and other like animals.

Class two.

363. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camel's hair, and all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria, and elsewhere, excepting improved wools hereinafter provided for.

Class three.

364. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this Act, and the Secretary of the Treasury is authorized to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

Standard sam-  
ples.

365. Whenever wools of class three shall have been improved by the admixture of Merino or English blood, from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

Improved wools.

366. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per centum of dirt or other foreign substance, shall be three times the duty to which they would otherwise be subjected.

Increased duty on  
washed wools.

Scoured.

Carding or spin-  
ning.

367. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.

Unwashed wools.

Washed wools.

Scoured wools.

368. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby excepted. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and

Sorted, etc.

Proviso.  
Skirted wools.  
Changing charac-  
ter to evade duty.



Bales containing wool of higher class.	<p>other like animals of any class which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. When the duty assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this Act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.</p>
Rate. First class. Second class.	<p>369. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.</p>
Third class.	<p>370. On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound. On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.</p>
On the skin.	<p>371. The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.</p>
Waste.	<p>372. Top waste, slubbing waste, roving waste, ring waste, and garnetted waste, thirty cents per pound.</p>
Shoddy, etc.	<p>373. Shoddy, twenty-five cents per pound; noils, wool extract, yarn waste, thread waste, and all other wastes composed wholly or in part of wool, and not specially provided for in this section, twenty cents per pound.</p>
Rags, etc. Combed.	<p>374. Woolen rags, mungo, and flocks, ten cents per pound.</p> <p>375. On combed wool or tops, made wholly or in part of wool or camel's hair, valued at not more than twenty cents per pound, the duty per pound shall be two and one-fourth times the duty imposed by this schedule on one pound of unwashed wool of the first class; valued at more than twenty cents per pound, the duty per pound shall be three and one-third times the duty imposed by this schedule on one pound of unwashed wool of the first class; and in addition thereto, upon all the foregoing, thirty per centum ad valorem.</p>
Advanced beyond washed or scoured.	<p>376. Wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this section, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this section.</p>
Yarns.	<p>377. On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than thirty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.</p>

378. On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this section, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this section on a pound of unwashed wool of the first class; valued at above forty cents per pound and not above seventy cents per pound, the duty per pound shall be four times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this section on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.

Cloths, knit fabrics, etc.

379. On blankets, and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this section on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem. On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this section: *Provided*, That on blankets over three yards in length the same duties shall be paid as on cloths.

Blankets, etc.

Proviso.  
Large blankets.

380. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square yard; valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the rates of duty shall be five per centum less than those imposed by this schedule on cloths.

Dress goods, cotton, etc., warp.

Proviso.  
Heavier goods.

381. On women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this section, the duty shall be eleven cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

Dress goods, etc., other.

Proviso.  
Heavier goods.

382. On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, felts not woven, and not specially provided for in this section, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

Wearing apparel.

- Webbings, etc. 383. Webbings, gorings, suspenders, braces, bandings, beltings, bindings, braids, galloons, edgings, insertings, flouncings, fringes, gimps, cords, cords and tassels, ribbons, ornaments, laces, trimmings, and articles made wholly or in part of lace, embroideries and all articles embroidered by hand or machinery, head nets, nettings, buttons or barrel buttons or buttons of other forms for tassels or ornaments, and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether containing india rubber or not, fifty cents per pound and sixty per centum ad valorem.
- Carpets. 384. Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard and in addition thereto forty per centum ad valorem.
385. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard and in addition thereto forty per centum ad valorem.
386. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard and in addition thereto forty per centum ad valorem.
387. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard and in addition thereto forty per centum ad valorem.
388. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard and in addition thereto forty per centum ad valorem.
389. Treble ingrain, three-ply, and all chain Venetian carpets, twenty-two cents per square yard and in addition thereto forty per centum ad valorem.
390. Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard and in addition thereto forty per centum ad valorem.
- Rugs, etc. 391. Carpets of every description, woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs, ten cents per square foot and forty per centum ad valorem; *Provided*, That in the measurement of all mats, rugs, carpets and similar articles, of whatever material composed, the selvage, if any, shall be included.
- Proviso. Selvage included.
- Druggets. 392. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard and in addition thereto forty per centum ad valorem.
- Carpets of wool, flax, etc. 393. Carpets and carpeting of wool, flax, or cotton, or composed in part of any of them, not specially provided for in this section, and mats, matting, and rugs of cotton, fifty per centum ad valorem.
- Mats, etc. 394. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this section, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.
- "Wool" defined. 395. Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca or other animal, whether manufactured by the woolen, worsted, felt, or any other process.
- Schedule L. SCHEDULE L.—SILKS AND SILK GOODS.
- Silk and silk goods. 396. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, thirty-five cents per pound.
- Carded or combed.

397. Spun silk or schappe silk yarn, valued at not exceeding one dollar per pound, whether in singles, or advanced beyond the condition of singles by grouping or twisting two or more yarns together, thirty-five cents per pound; if valued at exceeding one dollar per pound, in the gray, in skeins, warps, or cops, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, forty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, forty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, fifty cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, fifty cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if valued at exceeding one dollar per pound, in the gray, on bobbins, spools, or beams, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, fifty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, fifty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, sixty cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, sixty cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if valued at exceeding one dollar per pound, colored, bleached, or dyed, in skeins or warps, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, fifty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, fifty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, sixty cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, sixty cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if valued at exceeding one dollar per pound, colored, bleached, or dyed, on bobbins, cops, spools, or beams, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, sixty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, sixty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, seventy cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; on all numbers exceeding number two hundred and five, seventy cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound. In assessing duty on all

Spun yarn.

Proviso. Minimum.	<p>spun silk or schappe silk yarn, the number indicating the size of the yarn shall be taken according to the metric or French system, and shall, in all cases, refer to the size of the singles: <i>Provided</i>, That in no case shall the duty be assessed on a less number of yards than is marked on the skeins, bobbins, cops, spools, or beams. But in no case shall any of the goods enumerated in this paragraph pay less rate of duty than thirty-five per centum ad valorem.</p>
Thrown.	<p>398. Thrown silk in the gum, if singles, fifty cents per pound; if tram, seventy-five cents per pound; if organzine, one dollar per pound; and if ungummed, wholly or in part, or if further advanced by any process of manufacture, in addition to the rates herein provided, fifty cents per pound. Sewing silk, twist, floss, and silk threads or yarns of any description made from raw silk, not specially provided for in this section, if in the gum, one dollar per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture, one dollar and fifty cents per pound: <i>Provided</i>, That in no case shall duty be assessed on a less number of yards than is marked on the skeins, bobbins, cops, spools, or beams.</p>
Sewing, etc., from raw silk.	
Proviso. Minimum.	
Velvets, etc.	<p>399. Velvets, chenilles, and other pile fabrics, not specially provided for in this section, cut or uncut, composed wholly or in chief value of silk, weighing not less than five and three-fourths ounces per square yard, one dollar and fifty cents per pound; weighing less than five and three-fourths ounces per square yard, but not less than four ounces, or if all the filling is not cotton, two dollars and seventy-five cents per pound; if all the filling is cotton, two dollars per pound; all the foregoing weighing less than four ounces to the square yard, four dollars per pound. Plushes, cut or uncut, composed wholly or in chief value of silk, weighing not less than nine and one-half ounces per square yard, one dollar per pound; weighing less than nine and one-half ounces per square yard, two dollars and forty cents per pound. Measurements to ascertain widths of goods for determining weight per square yard of the foregoing articles shall not include the selvages, but the duty shall be levied upon the total weight of goods, including the selvages. The distinction between "plushes" and "velvets" shall be determined by the length of the pile; those having pile exceeding one-seventh of one inch in length, to be taken as "plushes;" those having pile one-seventh of one inch or less in length, shall be taken as "velvets." The distance from the end of the pile to the bottom of the first binding pick shall be considered as the length of the pile. Velvet or plush ribbons, or other pile fabrics not over twelve inches and not less than three-fourths of one inch in width, cut or uncut, of which silk is the component material of chief value, not specially provided for in this section, containing no silk except that in the pile and selvages; if black, one dollar and sixty cents per pound; if other than black, one dollar and seventy-five cents per pound; if containing silk other than that in the pile and selvages; if black, two dollars per pound; if other than black, two dollars and twenty-five cents per pound; for each one-fourth of one inch or fraction thereof, less than three-fourths of one inch in width, there shall be paid in addition to the above rates, forty cents per pound. Woven fabrics in the piece, composed wholly or in chief value of silk, not specially provided for in this section, weighing not more than one-third of one ounce per square yard, four dollars per pound; weighing more than one-third of one ounce, but not more than two-thirds of one ounce per square yard; if in the gum, three dollars per pound; if ungummed, wholly or in part, three dollars and twenty-five cents per pound; if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars and fifty cents per pound; if weighing more than two-thirds of one ounce but not more than one ounce per square yard; if in the gum, two dollars</p>
Plushes.	
Distinction.	
Ribbons.	
Woven fabrics.	

and sixty-five cents per pound; if ungummed, wholly or in part, three dollars per pound; if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars and twenty-five cents per pound; if weighing more than one ounce but not more than one and one-third ounces per square yard; if in the gum, two dollars and fifty cents per pound; if ungummed, wholly or in part, two dollars and eighty-five cents per pound; if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars and ten cents per pound; if weighing more than one and one-third ounces, but not more than two and one-half ounces, and if containing not more than twenty per centum in weight of silk, if in the gum, seventy cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, eighty-five cents per pound; if containing more than twenty per centum, but not more than thirty per centum in weight of silk; if in the gum, eighty-five cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and ten cents per pound; if containing more than thirty per centum, but not more than forty per centum in weight of silk; if in the gum, one dollar and five cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and twenty-five cents per pound; if containing more than forty per centum, but not more than fifty per centum in weight of silk; if in the gum, one dollar and twenty-five cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and fifty cents per pound; if containing more than fifty per centum in weight of silk or if wholly of silk; if in the gum, two dollars and fifty cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars per pound; if weighing more than two and one-half ounces, but not more than eight ounces per square yard, and if containing not more than twenty per centum in weight of silk; if in the gum, fifty-seven and one-half cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, seventy cents per pound; if containing more than twenty per centum, but not more than thirty per centum in weight of silk; if in the gum, seventy-five cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, ninety cents per pound; if containing more than thirty per centum, but not more than forty per centum in weight of silk; if in the gum, ninety cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and ten cents per pound; if containing more than forty per centum, but not more than fifty per centum in weight of silk; if in the gum, one dollar and ten cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and thirty cents per pound; if containing more than fifty per centum in weight of silk, or if wholly of silk; if in the gum, two dollars and twenty-five cents per pound; if ungummed, wholly or in part, or if further advanced by any process of manufacture, or otherwise, or if dyed or printed in the piece, two dollars and seventy-five cents per pound. Woven fabrics in the piece, composed wholly or of chief value of silk, if dyed in the thread or yarn, and the weight is not increased in dyeing beyond the original weight of raw silk, if containing less than

Dyed in the yarn.

thirty per centum in silk, one dollar and twenty-five cents per pound; if containing more than thirty per centum but not more than forty-five per centum in weight of silk, one dollar and sixty cents per pound; if containing more than forty-five per centum in weight of silk, three dollars per pound; if weight is increased in dyeing beyond the original weight of raw silk; if weighing more than one-third of one ounce, but not more than one ounce, per square yard; if black (except selvages), two dollars and twenty-five cents per pound; if other than black, three dollars per pound; if weighing more than one ounce, but not more than one and one-third ounces per square yard; if black (except selvages), two dollars per pound; if other than black, two dollars and seventy-five cents per pound; if weighing more than one and one-third but not more than one and two-thirds ounces per square yard; if black (except selvages), one dollar and eighty cents per pound; if other than black, two dollars and fifty cents per pound; if weighing more than one and two-thirds but not more than two ounces per square yard; if black (except selvages), one dollar and sixty-five cents per pound; if other than black, two dollars and twenty-five cents per pound; if weighing more than two but not more than eight ounces per square yard, and if containing not more than thirty per centum in weight of silk; if black (except selvages), seventy-five cents per pound; if other than black, ninety cents per pound; if containing more than thirty per centum but not more than forty-five per centum in weight of silk; if black (except selvages), one dollar and ten cents per pound; if other than black, one dollar and thirty cents per pound; if containing more than forty-five per centum in weight of silk, but not more than sixty per centum; if black (except selvages), one dollar and forty cents per pound; if other than black, one dollar and sixty cents per pound; if containing more than sixty per centum in weight of silk, or if composed wholly of silk, and if having not more than four hundred and forty single threads to the inch in the warp; if black (except selvages), one dollar and fifty cents per pound; if other than black, two dollars per pound; if having more than four hundred and forty, but not more than six hundred single threads to the inch in the warp; if black (except selvages), one dollar and sixty-five cents per pound; if other than black, two dollars and twenty-five cents per pound; if having more than six hundred, but not more than seven hundred and sixty single threads to the inch in the warp; if black (except selvages), one dollar and eighty cents per pound; if other than black, two dollars and fifty cents per pound; if having more than seven hundred and sixty, but not more than nine hundred and twenty single threads to the inch in the warp; if black (except selvages), two dollars per pound; if other than black, two dollars and seventy-five cents per pound; if having more than nine hundred and twenty single threads to the inch in the warp; if black (except selvages), two dollars and twenty-five cents per pound; if other than black, three dollars per pound; if printed in the warp and weighing not more than one and one-third ounces per square yard, three dollars and fifty cents per pound; weighing more than one and one-third but not more than two ounces per square yard, three dollars and twenty-five cents per pound; weighing more than two ounces per square yard, two dollars and seventy-five cents per pound. But in no case shall any goods made on Jacquard looms or any goods containing more than one color in the filling, or any of the goods enumerated in this paragraph, including such as have India rubber as a component material, pay a less rate of duty than forty-five per centum ad valorem.

Handkerchiefs and  
mufflers.

400. Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished, if cut, not hemmed or hemmed only, shall pay fifty per centum ad valorem; if such handkerchiefs or mufflers are hemstitched or imitation hemstitched, or reversed, or

have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliquéed, or having tucking or insertion, sixty per centum ad valorem.

401. Ribbons, bandings, including hatbands, beltings, bindings, all of the foregoing not exceeding twelve inches in width, and if with fast edges, bone casings, braces, cords, cords and tassels, garters, gorings, suspenders, tubings, and webs and webbings, composed wholly or in chief value of silk, and whether composed in any part of India rubber or otherwise, if not embroidered in any manner, by hand or machinery, fifty per centum ad valorem.

Ribbons, etc.

402. Laces, edgings, insertings, galloons, flouncings, neck ruffings, ruchings, braids, fringes, trimmings, ornaments, nets or nettings, veils or veilings, and articles made wholly or in part of any of the foregoing, or of chiffons, embroideries and articles embroidered by hand or machinery, or tamboured or appliquéed, clothing ready made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all of the foregoing composed of silk, or of silk and metal, or of which silk is the component material of chief value, whether in part of India rubber or otherwise and braid composed in part of India rubber, not specially provided for in this section, and silk goods ornamented with beads or spangles, sixty per centum ad valorem: *Provided*, That articles composed wholly or in chief value of any of the materials or goods dutiable under this paragraph shall pay not less than the rate of duty imposed upon such materials or goods by this section: *Provided further*, That tamboured, embroidered, or appliquéed articles or fabrics shall pay no less rate of duty than that imposed upon the material if not so tamboured, embroidered, or appliquéed.

Laces, etc.

Provisos.  
Minimum.

Embroidered, etc.,  
articles.

403. All manufactures of silk, or of which silk is the component material of chief value, including such as have India rubber as a component material, not specially provided for in this section, fifty per centum ad valorem: *Provided*, That all manufactures of silk enumerated under any paragraph of this schedule, if composed in any part of wool, shall be classified and assessed for duty as manufactures of wool.

Manufactures not  
specified.

Proviso.  
Woolen mixtures.

404. In ascertaining the weight of silk under the provisions of this schedule, either in the threads, yarns, or fabrics, the weight shall be taken in the condition in which found in the goods, without deductions therefrom for any dye, coloring matter, or other foreign substance or material. The number of single threads to the inch in the warp provided for in this schedule shall be determined by the number of spun or reeled singles of which such single or two or more ply threads are composed.

Determination of  
weight and threads.

405. Yarns, threads, filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known, and by whatever process made, if in the form of singles, forty-five cents per pound; if in the form of tram, fifty cents per pound; if in the form of organzine, sixty cents per pound: *Provided*, That in no case shall any yarns, threads, or filaments of artificial or imitation silk or imitation horsehair, or any yarns, threads, or filaments made from waste of such materials, pay a less rate of duty than thirty per centum ad valorem; braids, laces, embroideries, galloons, neck ruffings, ruchings, fringes, trimmings, beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments, or fibers of artificial or imitation silk or of artificial or imitation horsehair, by whatever name known, and by whatever process made, forty-five cents per pound, and in addition thereto, sixty per centum ad valorem.

Artificial silk or  
horsehair.

Proviso.  
Minimum.

Articles.



SCHEDULE M.  
Pulp, papers, and  
books.

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

Mechanically  
ground pulps, papers,  
and pulps.  
Provisos.  
Free from coun-  
tries not restricting  
export, etc.

Countervailing du-  
ty if export duty  
imposed, etc.

Chemical wood  
pulp.

Countervailing du-  
ty if export duty  
imposed, etc.

Sheathing paper.  
Filter masse, etc.

Printing paper.

Proviso.  
Countervailing du-  
ty if export duty  
imposed, etc.

406. Mechanically ground wood pulp, one-twelfth of one cent per pound, dry weight: *Provided, however*, That mechanically ground wood pulp shall be admitted free of duty from any country, dependency, province, or other subdivision of government (being the product thereof) which does not forbid or restrict in any way the exportation of (whether by law, order, regulation, contractual relation, or otherwise, directly or indirectly) or impose any export duty, export license fee, or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge or license fee or otherwise) upon printing paper, mechanically ground wood pulp, or wood for use in the manufacture of wood pulp: *Provided further*, That if any country, dependency, province, or other subdivision of government, shall impose an export duty or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge, or license fee, or otherwise) upon printing paper, mechanically ground wood pulp, or wood for use in the manufacture of wood pulp, the amount of such export duty or other export charge shall be added as an additional duty to the duty herein imposed upon mechanically ground wood pulp when imported directly or indirectly from such country, dependency, province, or other subdivision of government. Chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached, one-fourth of one cent per pound, dry weight: *Provided*, That if any country, dependency, province, or other subdivision of government shall impose an export duty, or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge or license fee or otherwise) upon printing paper, chemical wood pulp, or wood for use in the manufacture of wood pulp, the amount of such export duty, or other export charge, shall be added as an additional duty to the duties herein imposed upon chemical wood pulp when imported directly or indirectly from such country, dependency, province, or other subdivision of government.

407. Sheathing paper and roofing felt, ten per centum ad valorem.  
408. Filter mass or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, one and one-half cents per pound and fifteen per centum ad valorem.

409. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued at not above two and one-fourth cents per pound, three-sixteenths of one cent per pound; valued above two and one-fourth cents and not above two and one-half cents per pound, three-tenths of one cent per pound; valued above two and one-half cents per pound and not above four cents per pound, five-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per centum ad valorem: *Provided, however*, That if any country, dependency, province, or other subdivision of government shall forbid or restrict in any way the exportation of (whether by law, order, regulation, contractual relation, or otherwise, directly or indirectly) or impose any export duty, export license fee, or other export charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an addi-

tional duty of one-tenth of one cent per pound when valued at three cents per pound, or less, and in addition thereto the amount of such export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp.

410. Papers commonly known as copying paper, stereotype paper, bibulous paper, tissue paper, pottery paper, and all papers not specially provided for in this section, colored or uncolored, white or printed, weighing not over six pounds to the ream of four hundred and eighty sheets, on the basis of twenty by thirty inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem; if weighing over six pounds and less than ten pounds to the ream, and letter copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem; crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem: *Provided*, That no article composed wholly or in chief value of one or more of the papers specified in this paragraph shall pay a less rate of duty than that imposed upon the component paper of chief value of which such article is made.

Copying, stereo-  
type, etc.

Proviso.  
Minimum.

411. Papers with coated surface or surfaces, not specially provided for in this section, five cents per pound; if wholly or partly covered with metal or its solutions (except as hereinafter provided), or with gelatin or flock, or if embossed or printed, five cents per pound and twenty per centum ad valorem; papers, including wrapping paper, with the surface decorated or covered with a design, fancy effect, pattern or character, whether produced in the pulp or otherwise, but not by lithographic process, four and one-half cents per pound; if embossed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, five cents per pound and twenty per centum ad valorem: *Provided*, That paper wholly or partly covered with metal or its solutions, and weighing less than fifteen pounds per ream of four hundred and eighty sheets, on a basis of twenty by twenty-five inches, shall pay a duty of five cents per pound and twenty-five per centum ad valorem; parchment papers, and grease-proof and imitation parchment papers which have been supercalendered and rendered transparent, or partially so, by whatever name known, two cents per pound and ten per centum ad valorem; all other grease-proof and imitation parchment papers, not specially provided for in this section, by whatever name known, two cents per pound and ten per centum ad valorem; bags, envelopes, printed matter other than lithographic, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this section, and all boxes of paper or wood covered with any of the foregoing paper, five cents a pound and thirty per centum ad valorem; albumenized or sensitized paper or paper otherwise surface coated for photographic purposes thirty per centum ad valorem; plain basic papers for albumenizing, sensitizing, baryta coating, or for photographic or solar printing processes, three cents per pound and ten per centum ad valorem.

Coated surface,  
etc.

Proviso.  
Metal covered.

Parchment,  
grease-proof, etc.

Bags, etc.

Photographic  
papers.

412. Pictures, calendars, cards, labels, flaps, cigar bands, placards, and other articles, composed wholly or in chief value of paper, lithographically printed in whole or in part from stone, metal, or material other than gelatin (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same, not specially provided for in this section), shall pay duty at the following rates: Labels and flaps, printed in less than eight colors (bronze printing to be counted as two colors), but not printed in whole or in part in metal leaf, twenty cents per pound; cigar bands of the same number of colors and printings, thirty cents per pound;

Photographic  
printed pictures, etc.

Labels and flaps.

Cigar bands.	<p>labels and flaps printed in eight or more colors, but not printed in whole or in part in metal leaf, thirty cents per pound; cigar bands of the same number of colors and printings, forty cents per pound; labels and flaps, printed in whole or in part in metal leaf, fifty cents per pound; cigar bands, printed in whole or in part in metal leaf, fifty-five cents per pound; all labels, flaps, and bands not exceeding ten square inches cutting size in dimensions, if embossed or die-cut, shall pay the same rate of duty as hereinbefore provided for cigar bands of the same number of colors and printings (but no extra duty shall be assessed on labels, flaps, and bands for embossing or die-cutting); booklets, seven cents per pound; books of paper or other material for children's use, not exceeding in weight twenty-four ounces each, six cents per pound; fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand, eight cents per pound; booklets, decorated in whole or in part by hand or by spraying, whether or not lithographed, fifteen cents per pound; decalcomanias in ceramic colors, weighing not over one hundred pounds per thousand sheets on the basis of twenty by thirty inches in dimensions, seventy cents per pound and fifteen per centum ad valorem; weighing over one hundred pounds per thousand sheets on the basis of twenty by thirty inches in dimensions, twenty-two cents per pound and fifteen per centum ad valorem; if backed with metal leaf, sixty-five cents per pound; all other decalcomanias, except toy decalcomanias, forty cents per pound; all other articles than those hereinbefore specifically provided for in this paragraph, not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; exceeding eight and not exceeding twenty one-thousandths of one inch in thickness, and less than thirty-five square inches cutting size in dimensions, eight and one-half cents per pound; exceeding thirty-five square inches cutting size in dimensions, eight cents per pound, and in addition thereto on all of said articles exceeding eight and not exceeding twenty one-thousandths of one inch in thickness, if either die cut or embossed, one-half of one cent per pound; if both die cut and embossed, one cent per pound; exceeding twenty one-thousandths of one inch in thickness, six cents per pound:</p>
Decalcomanias.	<p><i>Provided</i>, That in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material, shall be the combined thickness of the lithograph and the foundation on which it is mounted or pasted.</p>
Other articles.	<p>413. Writing, letter, note, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, manifold, and onionskin and imitation onionskin papers calendered or uncalendered, weighing six and one-fourth pounds or over per ream, three cents per pound and fifteen per centum ad valorem; but if any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner, other than by lithographic process, it shall pay ten per centum ad valorem in addition to the foregoing rates: <i>Provided</i>, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.</p>
Proviso. Thickness determined.	<p>414. Paper envelopes not specially provided for in this section, folded or flat, if plain, twenty per centum ad valorem; if bordered, embossed, printed, tinted, decorated, or lined, thirty-five per centum ad valorem.</p>
Envelopes.	<p>415. Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, cardboard and bristol board, thirty-five</p>
Cardboard, etc.	

per centum ad valorem; press boards or press paper, valued at ten cents per pound or over, thirty-five per centum ad valorem; paper hangings with paper back or composed wholly or in chief value of paper, twenty-five per centum ad valorem; wrapping paper not specially provided for in this section, thirty-five per centum ad valorem; paper not specially provided for in this section, thirty per centum ad valorem: *Provided*, That paper embossed, or cut, die-cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, bands, strips, or other forms, or cut or shaped for boxes, plain or printed but not lithographed, and not specially provided for in this section, shall be dutiable at thirty-five per centum ad valorem; articles composed wholly or in chief value of paper printed by the photogelatin process and not specially provided for in this Act, three cents per pound and twenty-five per centum ad valorem.

Proviso.  
Embossed, etc.,  
paper.

Photogelatin  
printed articles.

416. Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music in books, or sheets, and printed matter, all the foregoing wholly or in chief value of paper, and not specially provided for in this section, twenty-five per centum ad valorem. Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thinner than eight one-thousandths of one inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), occupying thirty-five square inches or less of surface per view, bound or unbound, or in any other form, fifteen cents per pound and twenty-five per centum ad valorem; thinner than eight one-thousandths of one inch, two dollars per thousand: *Provided*, That the rate or rates of duty provided in the tariff Act approved July twenty-fourth, eighteen hundred and ninety-seven, shall remain in force until October first, nineteen hundred and nine, on all views of any landscape, scene, building, place, or locality, provided for in this paragraph, which shall have, prior to July first, nineteen hundred and nine, been ordered or contracted to be delivered to bona fide purchasers in the United States, and the Secretary of the Treasury shall make proper regulations for the enforcement of this provision.

Books.

United States  
views, etc.

Proviso.  
Not effective on  
prior orders until  
October 1, 1909.  
Vol. 30, p. 188.  
Ante, p. 545 for  
Act.

417. Photograph, autograph, scrap, post-card, and postage stamp albums, wholly or partly manufactured, thirty-five per centum ad valorem.

Albums.

418. All boxes made wholly or in chief value of paper or papier-maché, if covered with surface-coated paper, forty-five per centum ad valorem.

Surface-coated  
boxes.

419. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.

Playing cards.

420. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem.

Manufactures not  
specified.

#### SCHEDULE N.—SUNDRIES.

Schedule N.  
Sundries.

421. Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, galloons, wearing apparel, ornaments, trimmings, curtains, fringes, and other articles not specially provided for in this section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material, but not in part of wool, sixty per centum ad valorem: *Provided*, That no article composed wholly or in chief value of beads

Beads and  
spangles.

Proviso.  
Minimum.

Straw, etc., braids,  
etc., for hats.

or spangles made of glass, paste, gelatin, metal, or other material shall pay duty at a less rate than is imposed in any paragraph of this section upon such articles without such beads or spangles.

422. Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained, fifteen per centum ad valorem; if bleached, dyed, colored, or stained, twenty per centum ad valorem; hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem; if trimmed, fifty per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

Brushes, brooms,  
etc.

423. Brushes, brooms, and feather dusters of all kinds, and hair pencils in quills or otherwise, forty per centum ad valorem.

Bristles.

424. Bristles, sorted, bunched, or prepared, seven and one-half cents per pound.

Buckles.

425. Trousers buckles and waistcoat buckles, made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.

Button forms.

426. Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape or form as to be fit for buttons exclusively, and not exceeding three inches in any one dimension, ten per centum ad valorem.

Buttons.

427. Buttons or parts of buttons and button molds or blanks, finished or unfinished, shall pay duty at the following rates, the line-button measure being one-fortieth of one inch, namely: Buttons known commercially as agate buttons, metal trousers buttons (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross; buttons of pearl or shell, one and one-half cents per line per gross; buttons of horn, vegetable ivory, glass, or metal, not specially provided for in this section, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem; shoe buttons made of paper, board, papier-maché, pulp or other similar material, not specially provided for in this section, valued at not exceeding three cents per gross, one cent per gross; snap fasteners, or clasps, or parts thereof, by whatever name known, fifty per centum ad valorem; buttons of metal, embossed with a design, device, pattern, or lettering, forty-five per centum ad valorem; buttons not specially provided for in this section, and all collar or cuff buttons and studs composed wholly of bone, mother-of-pearl, or ivory, fifty per centum ad valorem.

Bituminous coal.

428. Coal, bituminous, and shale, forty-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: *Provided*, That the rate of fifteen cents per ton herein designated for "coal slack or culm" shall be held to apply to importations of coal slack or culm produced and screened in the ordinary way, as such, and so shipped from the mine; coke, twenty per centum ad valorem; compositions used for fuel in which coal or coal dust is the compotent material of chief value,

Proviso.  
Culm or slack de-  
fined.

C o k e , composi-  
tions, etc.

whether in briquettes or other form, twenty per centum ad valorem: *Provided further*, That on all coal imported into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe.

Proviso.  
Drawback, if used  
for American ves-  
sels in foreign trade.

429. Cork bark cut into squares, cubes, or quarters, eight cents per pound; manufactured corks over three-fourths of an inch in diameter, measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound; cork, artificial, or cork substitutes, manufactured from cork waste or granulated cork, and not otherwise provided for in this section, six cents per pound; manufactures, wholly or in chief value of cork, or of cork bark, or of artificial cork or cork substitutes, granulated or ground cork, not specially provided for in this section, thirty per centum ad valorem.

430. Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

Dice, dominoes,  
etc.

431. Dolls, and parts of dolls, doll heads, toy marbles of whatever materials composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this section, thirty-five per centum ad valorem.

Dolls, etc.

432. Emery grains and emery, manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery or corundum is the component material of chief value, twenty-five per centum ad valorem; crude artificial abrasives, ten per centum ad valorem.

Emery, etc.

433. Firecrackers of all kinds, eight cents per pound; bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this section, twelve cents per pound; the weight on all the foregoing to include all coverings, wrappings, and packing material.

Fireworks.

434. Fulminates, fulminating powders, and like articles suitable for miners' use, twenty per centum ad valorem; all other not specially provided for in this section, thirty per centum ad valorem.

Fulminates.

435. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, two cents per pound; valued above twenty cents per pound, four cents per pound.

Gunpowder, etc.

436. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, six cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, three-fourths of one cent per one thousand matches; wax and fancy matches and tapers, thirty-five per centum ad valorem.

Matches.

437. Percussion caps, cartridges, and cartridge shells empty, thirty per centum ad valorem; blasting caps, two dollars and twenty-five cents per thousand; mining, blasting, or safety fuses of all kinds, not composed in chief value of cotton, thirty-five per centum ad valorem.

Percussion caps,  
etc.

438. Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this section, twenty per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, and also

Feathers, etc.

dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this section, sixty per centum ad valorem; boas, boutonnieres, wreaths, and all articles not specially provided for in this section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other materials or articles herein mentioned, sixty per centum ad valorem.

**Furs.**

439. Furs dressed on the skin, not advanced further than dyeing, but not repaired, twenty per centum ad valorem; manufactures of furs, further advanced than dressing and dyeing, when prepared for use as material, including plates, linings, and crosses, thirty-five per centum ad valorem; articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which fur is the component material of chief value, fifty per centum ad valorem. Furs not on the skin, prepared for hatters' use, including fur skins carroted, twenty per centum ad valorem.

**Fans.**

440. Fans of all kinds, except common palm-leaf fans, fifty per centum ad valorem.

**Gun wads.**

441. Gun wads of all descriptions, twenty per centum ad valorem.

**Human hair.**

442. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem; manufactures of human hair, or of which human hair is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem.

**Animal-hair  
plushes, etc.**

443. Plushes and woven fabrics (except crinoline cloth and hair seating) and manufactures thereof, composed of the hair of the camel, goat, alpaca, or any animal, combined with wool, vegetable fiber, or silk, shall be classified and dutiable as manufactures of wool.

**Curled hair.**

444. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

**Haircloth.**

445. Haircloth, known as "crinoline" cloth, eight cents per square yard; haircloth, known as "hair seating," and hair press cloth, twenty cents per square yard.

**Fur hats, etc.**

446. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than four dollars and fifty cents per dozen, one dollar and fifty cents per dozen; valued at more than four dollars and fifty cents per dozen and not more than nine dollars per dozen, three dollars per dozen; valued at more than nine dollars per dozen and not more than eighteen dollars per dozen, five dollars per dozen; valued at more than eighteen dollars per dozen, seven dollars per dozen; and in addition thereto, on all the foregoing, twenty per centum ad valorem.

**Fiber ware.**

447. Indurated fiber ware and manufactures of pulp, not specifically provided for in this section, printed or unprinted, thirty-five per centum ad valorem.

**Jewelry, etc.**

448. Chains, pins, collar, cuff, and dress buttons, charms, combs, millinery and military ornaments, together with all other articles of every description, finished or partly finished, if set with imitation precious stones composed of glass or paste (except imitation jet), or composed wholly or in chief value of silver, German silver, white metal, brass, or gun metal, whether or not enameled, washed, covered, plated, or alloyed with gold, silver or nickel, and designed to be worn on apparel or carried on or about or attached to the person, valued at twenty cents per dozen pieces, one cent each and in addition thereto three-fifths of one cent per dozen for each one cent the value exceeds twenty cents per dozen; all stampings and materials of metal (except iron or steel), or of metal set with glass or paste, finished or partly finished, suitable for use in the manufacture of any of the foregoing

articles (except chain valued at less than thirty cents per yard other than nickel or nickel-plated chain), valued at seventy-two cents per gross, three cents per dozen pieces and in addition thereto one-half of one cent per gross for each one cent the value exceeds seventy-two cents per gross; rope, curb, cable, and other fancy patterns of chain, without bar, swivel, snap or ring, composed of rolled gold plate or of silver, German silver, white metal, or brass, not exceeding one-half of one inch in diameter, breadth or thickness, valued at thirty cents per yard, six cents per foot, and in addition thereto three-fifths of one cent per yard for each one cent the value exceeds thirty cents per yard; finished or unfinished bags, purses and other articles, or parts thereof, made in chief value of metal mesh composed of silver, German silver, or white metal, valued at two dollars per dozen pieces, ten cents per piece and in addition thereto three-fifths of one cent per dozen pieces for each one cent the value exceeds two dollars per dozen; all of the foregoing, whether known as jewelry or otherwise and whether or not denominatively or otherwise provided for in any other paragraph of this Act, twenty-five per centum ad valorem in addition to the specific rate or rates of duty herein provided; all articles commonly or commercially known as jewelry, or parts thereof, finished or unfinished, including chain, mesh, and mesh bags and purses composed of gold or platinum, whether set or not set with diamonds, pearls, cameos, coral, or other precious or semiprecious stones, or imitations thereof, sixty per centum ad valorem.

449. Pearls and parts thereof, drilled or undrilled, but not set or strung, ten per centum ad valorem; diamonds, coral, rubies, cameos, and other precious stones and semi-precious stones, cut but not set, and suitable for use in the manufacture of jewelry, ten per centum ad valorem; imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewelry, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones, twenty per centum ad valorem.

Pearls and precious stones.

450. Hides of cattle, raw or uncured, whether dry, salted, or pickled, shall be admitted free of duty: *Provided*, That on and after October first, nineteen hundred and nine, grain, buff, and split leather shall pay a duty of seven and one-half per centum ad valorem; that all boots and shoes, made wholly or in chief value of leather made from cattle hides and cattle skins of whatever weight, of cattle of the bovine species, including calfskins, shall pay a duty of ten per centum ad valorem; that harness, saddles and saddlery, in sets or in parts, finished or unfinished, composed wholly or in chief value of leather, shall pay a duty of twenty per centum ad valorem.

Hides of cattle.  
Admitted free.  
Proviso.  
Reductions.  
Shoe leather.  
Boots and shoes.

Harness, etc.

451. Band, bend, or belting leather, rough leather, and sole leather, five per centum ad valorem; dressed upper and all other leather, calfskins tanned or tanned and dressed, kangaroo, sheep and goat skins (including lamb and kid skins) dressed and finished, other skins and bookbinders' calfskins, all the foregoing not specially provided for in this section, fifteen per centum ad valorem; chamois skin, twenty per centum ad valorem; skins for morocco, tanned but unfinished, five per centum ad valorem; patent, japanned, varnished, or enameled leather weighing not over ten pounds per dozen hides or skins, twenty-seven cents per pound and fifteen per centum ad valorem; if weighing over ten pounds and not over twenty-five pounds per dozen, twenty-seven cents per pound and eight per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte-action leather, and glove leather, twenty per centum ad valorem; leather shoe laces, finished or unfinished, fifty cents per gross pairs and ten per centum ad valorem; boots and shoes made of leather, fifteen per centum ad valorem: *Provided*, That leather cut into shoe

Leather.

Supra.  
Proviso.



Shoe uppers, etc. Leather.	uppers or vamps or other forms, suitable for conversion into manufactured articles, and gauffre leather, shall pay a duty of ten per centum ad valorem in addition to the duty imposed by this paragraph on leather of the same character as that from which they are cut.
Manufactures.	452. Bags, baskets, belts, satchels, card cases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, made wholly of or in chief value of leather, not jewelry, and manufactures of leather, or of which leather is the component material of chief value, not specially provided for in this section, forty per centum ad valorem; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining or luncheon and similar sets, fifty per centum ad valorem.
Gloves.	453. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay a duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:
Schmaschen.	454. Women's or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.
Lamb or sheep.	455. Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs; men's "glace" finish, lamb or sheep, four dollars per dozen pairs.
Goat, kid, etc.	456. Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.
Exterior surface removed. Sheep.	457. Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, two dollars and fifty cents per dozen pairs; over seventeen inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.
Kid, goat, etc.	458. Women's or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, three dollars per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.
Cumulative duties. Lined, pique, and stitched.	459. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per dozen pairs; on all pique or prix seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.
Glove trunks.	460. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.
Harness, etc.	461. Harness, saddles, saddlery, in sets or in parts, finished or unfinished, thirty-five per centum ad valorem.

462. Manufactures of amber, asbestos, bladders, catgut or whip gut or worm gut, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, twenty-five per centum ad valorem; woven fabrics composed wholly or in chief value of asbestos, forty per centum ad valorem.

Amber, etc., manufactures.

463. Manufactures of bone, chip, grass, horn, quills, india rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem; but the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof; sponges made of rubber, forty per centum ad valorem; combs, composed wholly of horn, or composed of horn and metal, fifty per centum ad valorem.

Bone, chip, grass, straw, etc., manufactures.

Grass and straw restricted.

464. Manufactures of gutta-percha, ivory, vegetable ivory, mother-of-pearl and shell, plaster of Paris, papier-maché, and vulcanized india rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this section, and shells engraved, cut, ornamented, or otherwise manufactured, thirty-five per centum ad valorem.

Gutta-percha, ivory, etc., manufactures.

465. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

Masks.

466. Matting made of cocoa fiber or rattan, six cents per square yard; mats made of cocoa fiber or rattan, four cents per square foot.

Cocoa fiber matting, etc.

467. Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments, not otherwise enumerated in this section, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, forty-five per centum ad valorem.

Musical instruments.

468. Phonographs, gramophones, graphophones, and similar articles, or parts thereof, forty-five per centum ad valorem.

Phonographs, etc.

469. Violin rosin, in boxes or cases or otherwise, twenty per centum ad valorem.

Violin rosin.

470. Paintings in oil or water colors, pastels, pen and ink drawings, and sculptures, not specially provided for in this section, fifteen per centum ad valorem; but the term "sculptures" as used in this Act shall be understood to include only such as are cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as are the professional production of a sculptor only, and the term "painting" as used in this Act shall be understood not to include such as are made wholly or in part by stenciling or other mechanical process.

Paintings, etc. Sculptures and painting defined.

471. Peat moss, one dollar per ton.

Peat moss.

472. Pencils of paper or wood, or other material not metal, filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.

Pencils.

473. Pencil leads not in wood, or other material, black, three-fourths of one cent per ounce; colored, one and one-fourth cents per ounce; copying, two cents per ounce.

Pencil leads.

474. Photographic dry plates or films, not otherwise specially provided for in this section, twenty-five per centum ad valorem. Photographic film negatives, imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits, and moving-picture films not developed or exposed, twenty-five per centum ad valorem. Photographic film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving,

Photographic plates, etc. Moving-picture negatives.

Positives.

Pipes and smokers' articles.	<p>motion, moto-photography or cinematography film pictures, prints, positives or duplicates of every kind and nature, and of whatever substance made, one and one-half cents per linear or running foot.</p> <p>475. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this section, including cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.</p>
Agricultural implements.  Proviso. Admitted free from country imposing no duty on same.	<p>476. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills and planters, mowers, horseshoes, cultivators, threshing machines, and cotton gins, fifteen per centum ad valorem: <i>Provided</i>, That any of the foregoing, when imported from any country, dependency, province, or colony which imposes no tax or duty on like articles imported from the United States, shall be imported free of duty.</p>
Hatters' plush.	<p>477. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.</p>
Umbrellas, etc.	<p>478. Umbrellas, parasols, and sunshades covered with material other than paper or lace, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished, forty per centum ad valorem.</p>
Waste.	<p>479. Waste, not specially provided for in this section, ten per centum ad valorem.</p>
Nonenumerated articles. Unmanufactured. Manufactured.	<p>480. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this section, a duty of ten per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this section, a duty of twenty per centum ad valorem.</p>
Similar to enumerated.	<p>481. That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.</p>
Resembling two or more.	
Of two or more materials.	
"Component material of chief value" defined.	
Highest rate applicable.	

Free list.

## FREE LIST.

Articles exempt from duty.  
 R. S., sec. 2505.  
 Vol. 30, p. 194.

That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United

States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), be exempt from duty:

482. Acids: Arsenic or arsenious, benzoic, carbolic, fluoric, hydrochloric or muriatic, nitric, phosphoric, phthalic, picric or nitropicric, prussic, silicic, and valerianic. Acids.

483. Aconite.

484. Acorns, raw, dried or undried, but unground.

485. Agates, unmanufactured.

486. Albumen, not specially provided for in this section.

487. Alizarin, natural or artificial, and dyes derived from alizarin or from anthracin.

488. Amber, and amberoid unmanufactured, or crude gum, gum Kauri, and gum Copal.

489. Ambergris.

490. Ammonia, sulphate of.

491. Aniline salts.

492. Any animal imported by a citizen of the United States specially for breeding purposes shall be admitted free, whether intended to be so used by the importer himself, or for sale for such purpose: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: *And provided further*, That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals under the provisions of this paragraph. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury: *And provided further*, That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine, or otherwise in the custody of customs or other officers of the United States, at the date of the passage of this Act.

Animals for breeding.

Provisos.  
Registry required.

Certificates, etc.

Determination of recognized breeds.

Animals crossing boundary.

Already imported.

493. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

Animals for exhibition, etc.

Teams, etc., of immigrants.

Wild animals.

494. Annatto, roucou, rocoa, or orleans, and all extracts of.

495. Apatite.

496. Arrowroot in its natural state and not manufactured.

497. Arsenic and sulphide of arsenic, or orpiment.

498. Arseniate of aniline.

499. Articles in a crude state used in dyeing or tanning not specially provided for in this section.

- Articles returned.** 500. Articles the growth, produce, or manufacture of the United States, not including animals, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums used for the shipment of acids, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.
- Proof of identity.**
- Photographic films.**
- Provisos. Exceptions.**
- Tobacco, to be taxed.**
501. Asbestos, unmanufactured.
502. Ashes, wood and lye of, and beet-root ashes.
503. Asafetida.
504. Balm of Gilead.
505. Barks, cinchona or other from which quinine may be extracted.
506. Beeswax.
- Binding twine.** 507. Binding twine: All binding twine manufactured from New Zealand hemp, manila, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound: *Provided*, That articles mentioned in this paragraph, if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to a duty of one-half of one cent per pound.
- Proviso. Exception.**
508. Bells, broken, and bell metal broken and fit only to be remanufactured.
509. Birds, stuffed, not suitable for millinery ornaments.
510. Birds and land and water fowls.
511. Bismuth.
512. Bladders, and all integuments, tendons and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this section.
513. Blood, dried, not specially provided for in this section.
514. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.

515. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

516. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress. Books, etc.

517. Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign governments.

518. Books and pamphlets printed chiefly in languages other than English; also books and music, in raised print, used exclusively by the blind.

519. Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any state or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

520. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale. Household effects, etc.

521. Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

522. Brazilian pebble, unwrought or unmanufactured.

523. Bristles, crude, not sorted, bunched, or prepared.

524. Bullion, gold or silver.

525. Burgundy pitch.

526. Cadmium.

527. Camphor, crude, natural.

528. Castor or castoreum.

529. Catgut, whip gut, or worm gut, unmanufactured.

530. Cerium, cerite, or cerium ore.

531. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

532. Chromate of iron or chromic ore.

533. Civet, crude.

534. Clay: Common blue clay and Gross-Almerode glass-pot clay, in cases or casks suitable for the manufacture of crucible and glass melting pots or tank blocks.

535. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded. Coal.

536. Coal tar, crude, pitch of coal tar, and products of coal tar known as dead or creosote oil, benzol, toluol, naphthalin, xylol, phenol, cresol, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin dianisidin, naphtol, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitrotoluol, naphtylaminsulfoacids and their sodium or potassium salts, naphtol-sulfoacids and their sodium or potassium salts, amidonaphtolsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorbenzol, diamidostilbendisulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colors or dyes. Coal-tar products.

537. Cobalt and cobalt ore.

538. *Cocculus indicus*.  
 539. Cochineal.  
 540. Cocoa, or cacao, crude, and fiber, leaves, and shells of.  
 Coffee. 541. Coffee.  
 542. Coins of gold, silver, copper, or other metal.  
 543. Coir, and coir yarn.  
 Copper. 544. Copper ore; regulus of, and black or coarse copper, and copper cement; old copper, fit only for remanufacture, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this section.  
 545. Composition metal of which copper is the component material of chief value, not specially provided for in this section.  
 546. Coral, marine, uncut, and unmanufactured.  
 547. Cork wood, or cork bark, unmanufactured.  
 548. Cotton, and cotton waste or flocks.  
 549. Cryolite, or kryolith.  
 550. Cudbear.  
 551. Curling stones, or quoits, and curling-stone handles.  
 552. Curry, and curry powder.  
 553. Cuttlefish bone.  
 554. Dandelion roots, raw, dried, or undried, but unground.  
 Precious stones. 555. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including glaziers' and engravers' diamonds not set.  
 556. Miners' diamonds, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust.  
 557. Divi-divi.  
 558. Dragon's blood.  
 Crude drugs. 559. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing or tanning; any of the foregoing which are natural and uncompounded drugs and not edible and not specially provided for in this section, and are in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: *Provided*, That no article containing alcohol, or in the preparation of which alcohol is used, shall be admitted free of duty under this paragraph.  
 Proviso. 560. Eggs of birds, fish, and insects (except fish roe preserved for food purposes): *Provided, however*, That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: *Provided further*, That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury.  
 Alcohol excluded.  
 Eggs. 561. Emery ore and corundum.  
 Provisos. 562. Ergot.  
 Prohibition. 563. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.  
 Exception. 564. Felt, adhesive, for sheathing vessels.  
 565. Fence posts of wood.  
 566. Fibrin, in all forms.  
 Fish of American fisheries. 567. Fish, fresh, frozen, or packed in ice, caught in the Great Lakes or other fresh waters by citizens of the United States, and all other fish, the products of American fisheries.

568. Fish skins.
569. Flint, flints, and flint stones, unground.
570. Fossils.
571. Fruits or berries, green, ripe, or dried, and fruits in brine, Fruits.  
not specially provided for in this section.
572. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.
573. Furs, undressed. Furs.
574. Fur skin of all kinds not dressed in any manner and not specially provided for in this section.
575. Gambier.
576. Glass enamel, white, for watch and clock dials. Glass disks.
577. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined. Proviso.  
Polishing allowed.
578. Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this section. Crude textile  
fibers.
579. Gold beaters' molds and gold beaters' skins.
580. Grease, fats, vegetable tallow, and oils (excepting fish oils), such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, and which are fit only for such uses, and not specially provided for in this section.
581. Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen. Fertilizers.
582. Gutta-percha, crude.
583. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this section; and human hair, raw, uncleaned, and not drawn. Animal hair, etc.
584. Hide cuttings, raw, with or without hair, and all other glue stock.
585. Hide rope.
586. Hones and whetstones.
587. Hoofs, unmanufactured.
588. Hop roots for cultivation.
589. Horns and parts of, including horn strips and tips, unmanufactured.
590. Ice.
591. India rubber, crude, and milk of, and scrap or refuse India rubber, fit only for remanufacture, and which has been worn out by use. India rubber.
592. Indigo.
593. Iodine, crude.
594. Ipecac.
595. Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum. Iridium, etc.
596. Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact, and vegetable ivory in its natural state. Ivory.
597. Jalap.
598. Jet, unmanufactured.
599. Joss stick, or Joss light.
600. Junk, old.
601. Kelp.
602. Kieserite.
603. Kindling wood.



604. Kyanite, or cyanite, and kainite.  
 605. Lac dye, crude, seed, button, stick, and shell.  
 606. Lac spirits.  
 607. Lactarene, or casein.  
 608. Lava, unmanufactured.  
 609. Leeches.  
 610. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than two per centum of alcohol.  
 611. Licorice root, unground.  
 612. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.  
 613. Lime, citrate of.  
 614. Lithographic stones, not engraved.  
 615. Litmus, prepared or not prepared.  
 616. Loadstones.  
 617. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.  
 618. Magnesite, crude or calcined, not purified.  
 619. Manganese, oxide and ore of.  
 620. Manna.  
 621. Manuscripts.  
 622. Marrow, crude.  
 623. Marshmallow or althea root, leaves or flowers, natural or unmanufactured.  
 624. Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.  
 625. Meerschaum, crude or unmanufactured.  
 626. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this section.  
 627. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.  
 628. Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps.  
 629. Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.  
 630. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this section.  
 631. Musk, crude, in natural pods.  
 632. Myrobolans.  
 633. Needles, hand sewing and darning.  
 634. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.  
 635. Nuts: Brazil nuts, cream nuts, marrons crude, palm nuts and palm-nut kernels; cocoanuts in the shell and broken coconut meat or copra, not shredded, desiccated, or prepared in any manner.  
 636. Nux vomica.  
 637. Oakum.  
 638. Oil cake.  
 639. Oils: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, cara-

way, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cocoanut (not refined and deodorized), cotton-seed, croton, fennel, ichthyol, jasmine or jasimine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, liquid and solid primal flower essences not compounded, nut oil or oil of nuts, soya-bean, olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; attar of roses, palm, palm kernel, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries; petroleum, crude or refined, including kerosene, benzine, naphtha, gasoline, and similar oils produced from petroleum.

Petroleum.

640. Oleo stearin.

641. Orange and lemon peel, not preserved, candied, or dried.

642. Orchil, or orchil liquid.

643. Ores of gold, silver, or nickel, and nickel matte; sweepings of gold and silver.

644. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this section, including old gunny cloth and old gunny bags, used chiefly for papermaking.

Paper stock.

645. Paraffin.

646. Parchment and vellum.

647. Pearl, mother of, and shells, not sawed, cut, polished, or otherwise manufactured, or advanced in value from the natural state.

648. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

649. Pewter and brittania metal, old, and fit only to be remanufactured.

650. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any state or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

Apparatus for scientific societies, etc.

651. Phosphates, crude.

652. Plants, trees, shrubs, roots, seed cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.

Plants, etc., for the Government.

653. Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge, or scrap, and vases, retorts, and other apparatus, vessels, and parts thereof, composed of platinum, for chemical uses.

Platinum.

654. Plumbago.

655. Potash, crude, or "black salts;" carbonate of potash, crude or refined; hydrate of, or caustic potash, not including refined in sticks or rolls; nitrate of potash, or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.

Potash.

656. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of arrival, of persons emigrating to the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriv-

Professional books, etc., of immigrants.

Theatrical property, temporarily.

- ing from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.
- Bond. 657. Pulu.
- Proviso. 658. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.  
Extending term. 659. Radium.
- Cinchona. 660. Rags, not otherwise specially provided for in this section.
- Models of art, regalia, etc. 661. Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.
- "Regalia" construed. 662. Rennets, raw or prepared.  
663. Saffron and Safflower, and extract of, and saffron cake.  
664. Sago, crude, and sago flour.  
665. Salicin.  
666. Salep, or salop.  
667. Sausages, bologna.
- Seeds. 668. Seeds: Anise, canary, caraway, cardamon, cauliflower, coriander, cotton, cummin, fennel fenugreek, hemp, hoarhound, mangel-wurzel, mustard, rape, Saint John's bread or bean, sugar beet, sorghum or sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this section; all flowers and grass seeds; evergreen seedlings; all the foregoing not specially provided for in this section.  
669. Sheep dip.  
670. Shotgun barrels, in single tubes, forged, rough bored.
- Silk. 671. Shrimps and other shellfish.  
672. Silk, raw, in skeins reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way.  
673. Silk cocoons and silk waste.  
674. Silkworm eggs.
- Skins and hides. 675. Skeletons and other preparations of anatomy.  
676. Skins of all kinds, raw (except sheepskins with the wool on), and hides not specially provided for in this section.  
677. Soda, nitrate of, or cubic nitrate.  
678. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.
- Spices. 679. Spices: Cassia, cassia vera, and cassia buds; cinnamon and chips of; cloves and clove stems; mace; nutmegs; pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied.  
680. Spunk.

681. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

682. Stamps; foreign postage or revenue stamps, canceled or uncanceled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.

683. Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this section.

Stone and sand.

684. Storax, or styrax.

685. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

686. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for in this section.

Sulphur.

687. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty one-thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes: *Provided*, That upon all sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States, there shall be levied and collected a duty of one-fourth of one cent per pound.

Sulphuric acid.

Proviso.  
Retaliatory duty.

688. Tamarinds.

689. Tapioca, tapioca flour, cassava or cassady.

690. Tar and pitch of wood.

691. Tea and tea plants: *Provided*, That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven, and any Act amendatory thereof.

Tea.  
Proviso.  
Impure tea.  
Vol. 29, p. 604.

692. Teeth, natural, or unmanufactured.

693. Terra alba, not made from gypsum or plaster rock.

694. Terra japonica.

695. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated: *Provided*, That there shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of four cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing one thousand five hundred tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.

Tin.  
Proviso.  
Duty imposed  
when native prod-  
ucts reach 1,500  
tons a year.

696. Tobacco stems.

697. Tonquin, tonqua, or tonka beans.

698. Turmeric.

699. Turpentine, Venice.

700. Turpentine, spirits of.

701. Turtles.

702. Types, old, and fit only to be remanufactured.

703. Uranium, oxide and salts of.

704. Vaccine virus.

705. Valonia.

706. Verdigris, or subacetate of copper.

707. Wax, vegetable or mineral.

708. Wafers, unleavened or not edible.

709. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United

Wearing apparel,  
etc., of persons ar-  
riving.

Proviso. Residents return- ing.	States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: <i>Provided</i> , That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.
Limit.	710. Whalebone, unmanufactured. 711. Witherite.
Wood.	712. Wood: Logs and round unmanufactured timber, including pulp woods, firewood, handle bolts, shingle bolts, gun blocks for gun-stocks rough hewn or sawed or planed on one side, hop poles, ship timber and ship planking; all the foregoing not specially provided for in this section.
Woods, cabinet.	713. Woods: Cedar, lignum-vitæ, lancewood, ebony, box, grana-dilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar ( <i>Juniperus Virginiana</i> ) timber, hewn, sided, squared, or round; sticks of par-tridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, india malacca joints, and other woods not specially provided for in this section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.
Works of art, etc. For temporary ex- hibition.	714. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and en-couragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be ex-ported within six months after such importation: <i>Provided</i> , That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.
Bond.	715. Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treas-ury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: <i>Provided</i> , That the privileges of this and the preceding sec-tion shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.
Proviso. Extending term.	
For permanent ex- hibition by institu- tions, etc.	
Bonds.	
Proviso. Exception.	

716. Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any state or municipal corporation or incorporated religious society, college, or other public institution, except stained or painted window glass or stained or painted glass windows, and except any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Of American artists, or presented to institutions, etc.

717. Works of art, including paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches, etchings and engravings, and sculptures, which are proved to the satisfaction of the Secretary of the Treasury under rules prescribed by him to have been in existence more than twenty years prior to the date of their importation, but the term "sculptures" as herein used shall be understood to include professional productions of sculptors only, whether round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal; and the word "painting," as used in this Act, shall not be understood to include any article of utility nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings" and "engravings," as used in this Act, shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools, and not such as are printed from plates or blocks etched or engraved by photochemical processes. Other works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

In existence over twenty years.

"Sculptures," etc., construed.

In existence over one hundred years.

718. Zaffer.

The provisions of the dutiable list and the free list of this section shall constitute the minimum tariff of the United States.

Foregoing to constitute minimum tariff.  
Additional duty after March 31, 1910.

SEC. 2. That from and after the thirty-first day of March, nineteen hundred and ten, except as otherwise specially provided for in this section, there shall be levied, collected, and paid on all articles when imported from any foreign country into the United States, or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), the rates of duty prescribed by the schedules and paragraphs of the dutiable list of section one of this Act, and in addition thereto twenty-five per centum ad valorem; which rates shall constitute the maximum tariff of the United States: *Provided*, That whenever, after the thirty-first day of March, nineteen hundred and ten, and so long thereafter as the President shall be satisfied, in view of the character of the concessions granted by the minimum tariff of the United States, that the government of any foreign country imposes no terms or restrictions, either in the way of tariff rates or provisions, trade or other regulations, charges, exactions, or in any other manner, directly or indirectly, upon the importation into or the sale in such foreign country of any agricultural, manufactured, or other product of the United States, which unduly discriminate against the United States or the products thereof, and that such foreign country pays no export bounty or imposes no export duty or prohibition upon the exportation of any article to the United States which unduly discriminates against the United States or the products thereof, and that such foreign country accords to the agricultural, manufactured, or other products of the United States treatment which is reciprocal and equivalent, thereupon and thereafter,

To be the maximum tariff.  
Proviso.  
Minimum rates applicable.

Countries not discriminating against United States.

Having no discriminating export bounty, duty, or prohibition.

Proclamation.	upon proclamation to this effect by the President of the United States, all articles when imported into the United States, or any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), from such foreign country shall, except as otherwise herein provided, be admitted under the terms of the minimum tariff of the United States as prescribed by section one of this Act. The proclamation issued by the President under the authority hereby conferred and the application of the minimum tariff thereupon may, in accordance with the facts as found by the President, extend to the whole of any foreign country, or may be confined to or exclude from its effect any dependency, colony, or other political subdivision having authority to adopt and enforce tariff legislation, or to impose restrictions or regulations, or to grant concessions upon the exportation or importation of articles which are, or may be, imported into the United States. Whenever the President shall be satisfied that the conditions which led to the issuance of the proclamation hereinbefore authorized no longer exist, he shall issue a proclamation to this effect, and ninety days thereafter the provisions of the maximum tariff shall be applied to the importation of articles from such country. Whenever the provisions of the maximum tariff of the United States shall be applicable to articles imported from any foreign country they shall be applicable to the products of such country, whether imported directly from the country of production or otherwise. To secure information to assist the President in the discharge of the duties imposed upon him by this section, and the officers of the Government in the administration of the customs laws, the President is hereby authorized to employ such persons as may be required.
Extension of limitation of minimum tariff.	
Return to maximum.	
Application.	
Employees to secure information.	
Cuban reciprocity not affected. Vol. 33, pp. 3, 2116.	SEC. 3. That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the eleventh day of December, nineteen hundred and two, or the provisions of the Act of Congress heretofore passed for the execution of the same.
Reciprocal commercial agreements to be terminated; notification. Vol. 30, p. 203.	SEC. 4. That the President shall have power and it shall be his duty to give notice, within ten days after the passage of this Act, to all foreign countries with which commercial agreements in conformity with the authority granted by section three of the Act entitled, "An Act to provide revenue for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, have been or shall have been entered into, of the intention of the United States to terminate such agreement at a time specified in such notice, which time shall in no case, except as hereinafter provided, be longer than the period of time specified in such agreements respectively for notice for their termination; and upon the expiration of the periods when such notice of termination shall become effective the suspension of duties provided for in such agreements shall be revoked, and thereafter importations from said countries shall be subject to no other conditions or rates of duty than those prescribed by this Act and such other Acts of Congress as may be continued in force: <i>Provided</i> , That until the expiration of the period when the notice of intention to terminate hereinbefore provided for shall have become effective, or until such date prior thereto as the high contracting parties may by mutual consent select, the terms of said commercial agreements shall remain in force: <i>And provided further</i> , That in the case of those commercial agreements or arrangements made in accordance with the provisions of section three of the tariff Act of the United States approved July twenty-fourth, eighteen hundred and ninety-seven, which contain no stipulations in regard to their termination by diplomatic
Ante. p. 545 for Act.	
Rates thereafter.	
Provisos. Terms to continue until termination.	
Where no notice required.	

action, the President is authorized to give to the governments concerned a notice of termination of six months, which notice shall date from April thirtieth, nineteen hundred and nine.

SEC. 5. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That, except as otherwise hereinafter provided, all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than twenty per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty, except rice, and except, in any fiscal year, sugar in excess of three hundred thousand gross tons, wrapper tobacco and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco in excess of three hundred thousand pounds, filler tobacco in excess of one million pounds, and cigars in excess of one hundred and fifty million cigars, which quantities shall be ascertained by the Secretary of the Treasury under such rules and regulations as he shall prescribe: *And provided further*, That sugar, refined or unrefined, and tobacco, manufactured or unmanufactured, imported into the Philippine Islands from foreign countries, shall be dutiable at rates of import duty therein not less than the rates of import duty imposed upon sugar and tobacco in like forms when imported into the United States: *And provided further*, That, under rules and regulations to be prescribed by the Secretary of the Treasury, preference in the right of free entry of sugar to be imported into the United States from the Philippine Islands, as provided herein, shall be given, first, to the producers of less than five hundred gross tons in any fiscal year, then to producers of the lowest output in excess of five hundred gross tons in any fiscal year: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided further*, That all articles, the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this section and shipped as hereinbefore provided from said islands to the United States for use and consumption therein, shall be hereafter exempt from the payment

Philippine Islands.

Imports subject to regular duties. Provisos. Native products excepted.

Exceptions. Rice. Sugar. Tobacco.

Cigars.

Duty in, on sugar and tobacco imported from other countries.

Preference to small sugar producers.

United States products to be admitted free. Post, p. 173.

Direct shipment required.

Shipments in bond.

Articles damaged in transit.

Articles for United States to be free from export duties.



of any export duties imposed in the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws of the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That, in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise, imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the Insular treasury, and shall only be allotted and paid out therefrom in accordance with future acts of the Philippine legislature, subject, however, to section seven of the Act of Congress approved July first, nineteen hundred and two, entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes:" *And provided further*, That, until action by the Philippine legislature, approved by Congress, internal revenues paid into the Insular treasury, as hereinbefore provided, shall be allotted and paid out by the Philippine Commission.

SEC. 6. That whenever any country, dependency, colony, province or other political subdivision of government shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all

Internal - revenue tax on imports from Philippines.

Exempt from Philippine tax.

Internal - revenue tax on imports from United States.

Exempt from United States tax.

Internal - revenue tax on imports other than from United States.

Internal revenues be paid into Insular treasury.

Vol. 32, p. 693.

Allotment by Philippine Commission.

Countervailing duty on imports receiving export bounty.  
Vol. 30, p. 205.

Ascertainment of bounty, etc.

needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

SEC. 7. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labeled, without injury, shall be marked, stamped, branded, or labeled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit.

Country of origin to be marked on articles.  
Vol. 30, p. 205.

All packages containing imported articles shall be marked, stamped, branded, or labeled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Packages to be marked with country of origin, and contents.

Should any article or package of imported merchandise be marked, stamped, branded, or labeled so as not accurately to indicate the quantity, number or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

Compliance before delivery.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

Regulations.

SEC. 8. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding or labeling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding five thousand dollars, or be imprisoned for any time not exceeding one year, or both.

Punishment for false marking, etc.

SEC. 9. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Importing obscene books, drugs, or objects for abortion, lottery tickets, etc., prohibited.  
R. S., sec. 2491, p. 457.  
Vol. 30, p. 208.

Entry not allowed.

Detention, etc.

Proviso. Drugs in bulk.

SEC. 10. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other

Punishment of officials aiding, etc., violations.  
Vol. 35, p. 1107.

articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Proceedings for seizure, etc.  
Vol. 30, p. 209.

SEC. 11. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Neat cattle and hides prohibited entry.

Proviso.  
Suspension from countries free from disease.

SEC. 12. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited:

*Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

R. S., sec. 2493,  
p. 457.  
Vol. 30, p. 210.  
Regulations.

Punishment for violations.  
Vol. 30, p. 210.

SEC. 13. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Convict-labor manufactures not allowed entry.  
Vol. 30, p. 211.

SEC. 14. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

Discriminating duty on importations in foreign vessels.  
R. S., sec. 2502.  
p. 459.  
Vol. 30, p. 209.

SEC. 15. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

Exceptions under treaties, laws, etc.

Retail trade from contiguous countries.

Imports restricted to American vessels, or of country of origin.  
R. S., sec. 2497,  
p. 458.  
Vol. 30, p. 210.

SEC. 16. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, produc-

tion, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 17. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 18. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

SEC. 19. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than six months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 20. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 21. That section twenty-nine hundred and eighty-two of the Revised Statutes of the United States be, and the same hereby is, amended to read as follows:

"SEC. 2982. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports."

SEC. 22. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the

Forfeiture, etc.

Exception.  
R. S., sec. 2498,  
p. 458.  
Vol. 30, p. 210.

Machinery for repair admitted free under bond.  
R. S., sec. 2511,  
p. 490.  
Vol. 30, p. 209.

Materials for building, etc., for ships in foreign trade admitted free under bond.  
R. S., sec. 2513,  
p. 491.  
Vol. 30, p. 207.

Restriction on coastwise trade.

Proviso.  
Foreign vessels excluded from coastwise trade.

Articles to repair American ships in foreign trade exempt.  
R. S., sec. 2514,  
p. 491.  
Vol. 30, p. 207.

Foreign war vessels.

May purchase supplies from bonded warehouses free of tax.  
R. S., sec. 2982,  
p. 575, amended.

Abandoned goods from sunken vessels in American waters.  
R. S., sec. 2507,  
p. 490.  
Vol. 30, p. 210.

owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

Bonded manufacturing warehouses.  
Products for export exempt from tax.  
Vol. 30, p. 207.

SEC. 23. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Provisos.  
Bond.

Spirits excluded.

Goods exempt from tax when exported.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Transfer of materials, free of tax.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Machinery accepted.

Supervision of withdrawals.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the waste material or by-products incident to the processes of manufacture in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected, by law, if such waste or by-products were imported from a foreign country. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

Proviso.  
Waste material, etc.

Accounts and returns.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Statement of manufactures, etc.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

Transfers for exporting.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Regulations.  
R. S., sec. 3433, p. 676.

SEC. 24. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with other ores or crude metals of home or foreign production: *Provided*, That the several charges against such bonds may be canceled upon the exportation or delivery to a bonded manufacturing warehouse, established under section twenty-three of this Act, of the actual amount of lead produced from the smelting or refining, or both, of such ores or crude metals: *And provided further*, That said lead may be withdrawn for domestic consumption or transferred to a bonded customs warehouse and withdrawn therefrom upon the payment of the duties chargeable against it in that condition: *Provided further*, That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

Bonded smelting warehouses.  
Metals admitted without paying duty.  
Vol. 30, p. 210.

Provisos.  
Charges canceled on export, etc.

Lead for domestic use, etc.

Supervision of labor, etc.

Regulations.

SEC. 25. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

Drawback.  
R. S., sec. 3015, p. 581.  
Vol. 30, p. 211.

Provisos.  
Articles partly of domestic materials.

Existing law.  
Identification, etc., of imported materials.

Payment.

That on the exportation of medicinal or toilet preparations (including perfumery) hereafter manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used:

Domestic alcohol.

Proviso. Restriction.	<i>Provided</i> , That no other than domestic tax-paid alcohol shall have been used in the manufacture or production of such preparations. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.
Materials for ves- sels built for for- eign account.	That the provisions of this section shall apply to materials used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.
Reimported do- mestic articles to pay internal-reve- nue tax, etc. R. S., sec. 2500, p. 459. Vol. 30, p. 210.	SEC. 26. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid, and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.
Lumber admitted free for two years. From Saint John River, Me. R. S., sec. 2508, p. 490. Vol. 30, p. 209.	SEC. 27. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue for two years after the date of the passage of this Act and no longer to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.
From Saint Croix River, Me. R. S., sec. 2509, p. 490. Vol. 30, p. 209.	That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, shall be admitted for two years after the date of the passage of this Act and no longer into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.
Customs adminis- tration. Vol. 26, pp. 131- 142, amended.	SEC. 28. That the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended, be further amended to read as follows:
Consignee deemed owner of imported goods. Holder of bill of lading.	"SEC. 1. That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.
Underwriters.	
Invoice require- ments.	"SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, in the currency actually paid therefor, shall contain a correct, complete and detailed description of such merchandise, and of the packages, wrappings or other coverings containing it, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, seller, manufacturer or owner.
Number.	



" SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon, as provided by this Act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this Act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

Production before  
consul.

Declaration by  
purchaser, etc.

If purchased.

Obtained other-  
wise.

Statement of cur-  
rency paid.

" SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information or belief, in the premises, and to require him to produce any letter, paper or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee or agent shall be thereafter debarred from producing any such letter, paper or statement for the purpose of avoiding any additional duty, penalty or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control

Production of in-  
voice required.

Exception.

Statement in form  
of invoice accepted  
temporarily.

Verification.

Evidence required.

Unavoidable  
causes.



Proviso.  
Entry of serial  
publications, etc.

Subsequent pro-  
duction of invoice.

Declaration to be  
filed with invoice.

Authentication.

Proviso.  
Invoice not re-  
ceived with goods.

of the owner, consignee or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

“SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

Forms of declara-  
tions.

“DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT, WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

By consignee, im-  
porter, or agent.  
Goods actually  
purchased.

“I, ———, do solemnly and truly declare that I am the consignee, importer, or agent of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ———, whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief (insert the name and residence of the owner or owners) is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies

the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

**"DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.**

"I, ———, do solemnly and truly declare that I am the consignee, importer, or agent of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ———, whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief (insert the name and residence of the owner or owners) is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual market value or wholesale price at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Not actually purchased.

**"DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.** By owner.

"I, ———, do solemnly and truly declare that I am the owner by purchase of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof ——— is master, from ———; that the invoice and entry, which I

Goods actually purchased.

now produce, contain a just and faithful account of the actual cost of the said goods, wares, and merchandise, and include and specify the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs, charges and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purport to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Manufacturer or owner. "DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

Goods not actually purchased.

"I, ———, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported or consigned to me in the ———, whereof ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs and charges incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purport to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice

concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

"Sec. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Punishment for false declarations, etc.

Proviso. Forfeiture not affected.

"Sec. 7. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry: *Provided*, That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to seventy-five per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than seventy five per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall

Corrections permitted at time of entry.  
Vol. 30, p. 212.

Appraisal by collector.  
Additional duty if appraised exceeds declared value.

Provisos. Application and limitation.

Not to be remitted, etc.

Fraud presumed if 75 per cent over declared value

Extent of forfeiture.

Pro forma in-  
voices, etc., liable.

Minimum assess-  
ment.

Cost of produc-  
tion of goods con-  
signed for sale.  
Statement by  
manufacturer.

By other person.

Proviso.  
Number, authen-  
tication, etc.

Punishment for  
entries by false in-  
voices, etc.

Forfeiture.

Fine or impris-  
onment.

apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided further*, That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the entered value.

"SEC. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this Act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

"SEC. 9. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person or persons shall, upon conviction, be fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

"Sec. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Ascertaining market value and wholesale price whence imported.

"Sec. 11. That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than ten per centum, covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than eight nor more than fifty per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantities in the United States in the open market, due allowance by deduction being made for estimated duties thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding six per centum, if any has been paid or contracted to be paid on consigned goods, or a reasonable allowance for general expenses and profits (not to exceed eight per centum) on purchased goods.

Estimate, if market value not obtainable.  
Vol. 30, p. 212.

Determination of.

Goods not sold in open market.

Minimum appraisalment.

"Sec. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment. That the office of said general appraisers shall be at the port of New York, and three of them shall be on duty at that port daily as a board of general appraisers.

General appraisers.  
Nine authorized.  
Qualification, etc.

Board at New York.

"All of the general appraisers of merchandise heretofore or hereafter appointed under the authority of said Act shall hold their office during good behavior, but may, after due hearing, be removed by the President for the following causes, and no other: Neglect of duty, malfeasance in office, or inefficiency.

Tenure.  
Vol. 35, p. 406.

"That hereafter the salary of each of the general appraisers of merchandise shall be at the rate of nine thousand dollars per annum.

Salary.

"That the boards of general appraisers and the members thereof shall have and possess all the powers of a circuit court of the United

General powers.

Appeals from collectors' decisions to be sent to.	States in preserving order, compelling the attendance of witnesses, and the production of evidence, and in punishing for contempt.
President of board.	<p>"All notices in writing to collectors of dissatisfaction of any decision thereof, as to the rate or amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), with the invoice and all papers and exhibits, shall be forwarded to the board of nine general appraisers of merchandise at New York to be by rule thereof assigned for hearing or determination, or both. The President of the United States shall designate one of the board of nine general appraisers of merchandise as president of said board and others in order to act in his absence. Said general appraisers of merchandise shall be divided into three boards of three members each, to be denominated respectively Board 1, Board 2, and Board 3. The president of the board shall assign three general appraisers to each of said boards and shall designate one member of each of said boards as chairman thereof, and such assignment or designation may be by him changed from time to time, and he may assign or designate all boards of three general appraisers where it is now or heretofore was provided by law that such might be assigned or designated by the Secretary of the Treasury. The president of the board shall be competent to sit as a member of any board, or assign one or two other members thereto, in the absence or inability of any one or two members of such board. Each of the boards of three general appraisers, or a majority thereof, shall have full power to hear and determine all cases and questions arising therein or assigned thereto; and the general board of nine general appraisers, each of the boards of three general appraisers, and each of the general appraisers of merchandise, shall have all the jurisdiction and powers and proceed as now, heretofore, and herein provided. The said board of nine general appraisers shall have power to establish from time to time such rules of evidence, practice and procedure, not inconsistent with the statutes, as may be deemed necessary for the conduct and uniformity of its proceedings and decisions and the proceedings and decisions of the boards of three thereof; and for the production, care, and custody of samples and records of said board. The president of the board shall have control of the fiscal affairs and the clerical force of the board, make all recommendations for appointment, promotion, and otherwise affecting said clerical force; he may at any time before trial under the rules of said board assign or reassign any case for hearing, determination, or both, and shall designate a general appraiser or a board of general appraisers, and, if necessary, a clerk thereto, to proceed to any port within the jurisdiction of the United States for the purpose of hearing, or determining if authorized by law, causes assigned for hearing at such port, and shall cause to be prepared and duly promulgated dockets therefor. No member of any of said boards shall sit to hear or decide any case on appeal in the decision of which he may have previously participated. The board of three general appraisers, or a majority of them, who decided the case, may, upon motion of either party made within thirty days next after their decision, grant a rehearing or retrial of said case when in their opinion the ends of justice may require it.</p>
Division into boards.	
Assignment.	
Jurisdiction, etc.	
Rules, etc.	
Duties of president.	<p>"SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraise-</p>
Disqualification of members on appeals.	
Rehearings.	
Reports of appraisers.	
Certificate in lieu of.	

ment of such merchandise. If the collector shall deem the appraisalment of any imported merchandise too low, he may, within sixty days thereafter, appeal to reappraisalment, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisalment thereof, and shall have complied with the requirements of law with respect to the entry and appraisalment of merchandise, he may within ten days thereafter give notice to the collector, in writing, of such dissatisfaction. The decision of the general appraiser in cases of reappraisalment shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within five days thereafter, give notice to the collector, in writing, of such dissatisfaction, or unless the collector shall deem the reappraisalment of the merchandise too low, and shall within ten days thereafter appeal to re-appraisalment; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of nine general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases hearings may in the discretion of the General Appraiser or board of General Appraisers before whom the case is pending be open and in the presence of the importer or his attorney and any duly authorized representative of the Government, who may in like discretion examine and cross-examine all witnesses produced. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee or agent) or the single general appraiser in case of no appeal, or of the board of three general appraisers, in all reappraisalment cases, shall be final and conclusive against all parties and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

Appeals for reappraisalment.

Decision of general appraiser final.

Appeal to board.

Authority of board.

Hearings.

Finality of decisions.

"SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within fifteen days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision, give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as hereinbefore provided; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly,

Collectors' decisions as to duties, etc., final.  
Vol. 35, p. 403.

Time for filing appeals.

Duties to be paid.

Determination of board final.



Appeals to Court  
of Customs Appeals.

except in cases where an application shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for in this Act.

Administering  
oaths.  
Examinations by  
appraisers and cus-  
toms officers.  
Vol. 35, p. 404.

"SEC. 15. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

Preservation of  
testimony.

Penalty for fail-  
ing to appear, etc.

Effect on appraise-  
ments.

"SEC. 16. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser or collector, where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

False swearing  
deemed perjury.

Forfeiture.

Decisions of gen-  
eral appraisers.

Reports to be  
made.

"SEC. 17. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

Abstract.

Contents.

Publication.

Assessment of ad  
valorem duties.

"SEC. 18. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the manufacturer or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary

Determination of  
actual market  
value.

course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use or otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words "value," or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act.

Value, actual market value, and wholesale price, construed.

"SEC. 19. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

Withdrawals for consumption, from warehouse.  
Vol. 32, p. 753.

Proviso. Perishables and explosives.

"SEC. 20. That in all suits or informations brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

Burden of proof in seizures.

Proviso. Probable cause required.  
Fees and oaths abolished, except herein provided.

"SEC. 21. That all fees exacted and oaths administered by officers of the customs, except as provided in this Act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this Act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this Act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

Declaration for export invoices.

Penalties.

Proviso. Allowance in lieu of fees.

"SEC. 22. No allowance shall be made in the estimation and liquidation of duties for shortage or nonimportation caused by decay, destruction or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be lodged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares or merchandise of every

Decay, etc., of perishable articles.

Filing proof.

Application.

Abandonment of goods.

Provisos. Minimum re- quired.	description included in any invoice and be relieved from the payment of duties on the portion so abandoned: <i>Provided</i> , That the portion so abandoned shall amount to ten per centum or more of the total value or quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares or merchandise have been damaged or not, or whether or not the same have any commercial value: <i>Provided, further</i> , That section twenty-
Examining goods by importers. R. S., sec. 2899, p. 562.	eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a nonimportation in whole or in part.
Delivery of aban- doned goods.	All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported.
Fruit, etc., con- demned by health authorities.	Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or nonimportation of fruit or perishable goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and no allowance shall be made in the liquidation of duties chargeable thereon.
Establishment of proof.	"SEC. 23. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: <i>Provided</i> , That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.
Refund of excess duties, etc.	"SEC. 24. That from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or
Permanent indef- inite appropriation for. Correcting clerical errors.	
Proviso. Annual statement of refunds.	
Officials not per- sonally liable in matters appealable.	

the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this Act.

"SEC. 25. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or of the liquidation of the entry thereof, or shall by threats or demands or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

Punishment for  
bribing, etc., cus-  
toms officers.

Prima facie evi-  
dence.

"SEC. 26. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, on conviction thereof shall be fined not exceeding five thousand dollars or be imprisoned at hard labor not more than two years, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

Punishment for  
soliciting money,  
etc., by officials.

Prima facie evi-  
dence.

"SEC. 27. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

Baggage in tran-  
sit.

"SEC. 28. That sections twenty-six hundred and eight, twenty-eight hundred and thirty-eight, twenty-eight hundred and thirty-nine, twenty-eight hundred and forty-one, twenty-eight hundred and forty-three, twenty-eight hundred and forty-five, twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, twenty-eight hundred and fifty-six, twenty-eight hundred and fifty-eight, twenty-eight hundred and sixty, twenty-nine hundred, twenty-nine hundred and two, twenty-nine hundred and five, twenty-nine hundred and seven, twenty-nine hundred and eight, twenty-nine hundred and nine, twenty-nine hundred and twenty-two, twenty-nine hundred and twenty-three, twenty-nine hundred and twenty-four, twenty-nine hundred and twenty-seven, twenty-nine hundred and twenty-nine, twenty-nine hundred and thirty, twenty-nine hundred and thirty-one, twenty-nine hundred and thirty-two, twenty-nine hundred and forty-three, twenty-nine hundred and forty-five, twenty-nine hundred and fifty-

Repeals.  
Revised Statutes.  
Secs. 2608, 2838,  
2839.  
Secs. 2841, 2843,  
2845.  
Secs. 2853, 2854,  
2856, 2858.

Sec. 2860.  
Secs. 2900, 2902,  
2905.

Secs. 2907-2909.

Secs. 2922-2924.

Secs. 2927, 2929.

Secs. 2930-2932.

Secs. 2943, 2945,  
2952.

Secs. 3011-3013.	two, three thousand and eleven, three thousand and twelve, three thousand and twelve and one-half, three thousand and thirteen, of the Revised Statutes of the United States, be, and the same are hereby, repealed, and sections, nine, ten, eleven, twelve, fourteen, and sixteen of an Act entitled 'An Act to amend the customs-revenue laws and to repeal moieties,' approved June twenty-second, eighteen hundred and seventy-four, and sections seven, eight, and nine of the Act entitled 'An Act to reduce internal-revenue taxation, and for other purposes,' approved March third, eighteen hundred and eighty-three, and all other Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner, except as otherwise provided in this Act, as if said repeal or modifications had not been made. Any offense committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted and punished in the same manner and with the same effect as if this Act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted, except as otherwise provided in this Act, within the same time and with the same effect as if this Act had not been passed: <i>And provided further</i> , That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.
Laws. Vol. 18, pp. 188, 189. Vol. 22, pp. 523- 525.	
Inconsistent laws.	
Existing rights, liabilities, not af- fected.	
Pending proceed- ings.	
Proviso. Property aban- doned to under- writers.	
Court of Customs Appeals created: composition, etc.	"SEC. 29. That a United States Court of Customs Appeals is hereby created, and said court shall consist of a presiding judge and four associate judges appointed by the President, by and with the advice and consent of the Senate, each of whom shall receive a salary of ten thousand dollars per annum. It shall be a court of record, with jurisdiction as hereinafter established and limited.
General powers.	"Said court shall prescribe the form and style of its seal and the form of its writs and other processes and procedure and exercise such powers conferred by law as may be conformable and necessary to the exercise of its jurisdiction. It shall have the services of a marshal, with the same duties and powers, under the regulations of the court, as are now provided for the marshal of the Supreme Court of the United States, so far as the same may be applicable. Said services within the District of Columbia shall be performed by a marshal at a salary of three thousand dollars per annum, to be appointed by and hold office during the pleasure of said court; said services outside the District of Columbia to be performed by the United States marshals in and for the districts where sessions of said court may be held, and to this end said marshals shall be the marshals of said Court of Customs Appeals. The court shall appoint a clerk, whose office shall be in the city of Washington, District of Columbia, and who shall perform and exercise the same duties and powers in regard to all matters within the jurisdiction of said court as are now exercised and performed by the clerk of the Supreme Court of the United States, so far as the same may be applicable. The salary of
Marshal.	
In District of Co- lumbia.	
Outside the Dis- trict.	
Clerk in Wash- ington, D. C.	
Duties.	
Salary.	

the clerk shall be four thousand dollars per annum, which sum shall be in full payment for all service rendered by such clerk, and all fees of any kind whatever, and all costs shall be by him turned into the United States Treasury. Said clerk shall not be appointed by the court or any judge thereof as a commissioner, master, receiver, or referee. The costs and fees in the said court shall be fixed and established by said court in a table of fees to be adopted and approved by the Supreme Court of the United States within four months after the organization of said court: *Provided*, That the costs and fees so fixed shall not, with respect to any item, exceed the costs and fees charged in the Supreme Court of the United States; and the same shall be expended, accounted for, and paid over to the Treasury of the United States. The court shall have power to establish all rules and regulations for the conduct of the business of the court and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law.

"The said Court of Customs Appeals shall always be open for the transaction of business, and sessions thereof may, in the discretion of the court, be held by the said court, in the several judicial circuits, and at such places as said court may from time to time designate.

"The presiding judge of said court shall be so designated in order of appointment and in the commission issued him by the President, and the associate judges shall have precedence according to the date of their commissions. Any three of the members of said court shall constitute a quorum, and the concurrence of three members of said court shall be necessary to any decision thereof.

"The said court shall organize and open for the transaction of business in the city of Washington, District of Columbia, within ninety days after the judges, or a majority of them, shall have qualified.

"After the organization of said court no appeal shall be taken or allowed from any Board of United States General Appraisers to any other court, and no appellate jurisdiction shall thereafter be exercised or allowed by any other courts in cases decided by said Board of United States General Appraisers; but all appeals allowed by law from such Board of General Appraisers shall be subject to review only in the Court of Customs Appeals hereby established, according to the provisions of this act: *Provided*, That nothing in this Act shall be deemed to deprive the Supreme Court of the United States of jurisdiction to hear and determine all customs cases which have heretofore been certified to said court from the United States circuit courts of appeals on applications for writs of certiorari or otherwise, nor to review by writ of certiorari any customs case heretofore decided or now pending and hereafter decided by any circuit court of appeals, provided application for said writ be made within six months after the passage of this Act: *And provided further*, That all customs cases heretofore decided by a circuit or district court of the United States or a court of a Territory of the United States and which have not been removed from said courts by appeal or writ of error, and all such cases heretofore submitted for decision in said courts and remaining undecided may be reviewed on appeal at the instance of either party by the United States Court of Customs Appeals, provided such appeal be taken within one year from the date of the entry of the order, judgment or decree sought to be reviewed.

"The Court of Customs Appeals established by this Act shall exercise exclusive appellate jurisdiction to review by appeal, as provided by this Act, final decisions by a Board of General Appraisers in all cases as to the construction of the law and the facts respecting the classification of merchandise and the rate of duty imposed thereon under such classification, and the fees and charges connected there-

Restriction.

Costs and fees.

Proviso.

Costs, fees, etc.

Rules of procedure.

Always open.

Sessions.

Presiding judge.

Quorum.

Organization in Washington, D. C.

Given exclusive jurisdiction of appeals from board of general appraisers.

Provisos. Pending cases in Supreme Court, etc., excepted.

Review of cases decided or pending in circuit, etc., courts.

Final decisions of board of general appraisers, to be reviewed only by.

Judgments final.	with, and all appealable questions as to the jurisdiction of said board, and all appealable questions as to the laws and regulations governing the collection of the customs revenues; and the judgment or decrees of said Court of Customs Appeals shall be final in all such cases.
Expenses of judges outside of Washington.	“Any judge who, in pursuance of the provisions of this Act, shall attend a session of the Court of Customs Appeals held at any place other than the city of Washington, District of Columbia, shall be paid, upon his written and itemized certificate, by the marshal of the district in which the court shall be held, his actual and necessary expenses incurred for travel and attendance, and the actual and necessary expenses of one stenographic clerk who may accompany him, and such payments shall be allowed the marshal in the statement of his accounts with the United States.
Rooms in public buildings.	“The marshal of said court for the District of Columbia and the marshals of the several districts in which said Court of Customs Appeals may be held shall, under the direction of the Attorney-General of the United States and with his approval, provide such rooms in the public buildings of the United States as may be necessary for said court: <i>Provided, however,</i> That in case proper rooms can not be provided in such buildings, then the said marshals, with the approval of the Attorney-General of the United States, may, from time to time, lease such rooms as may be necessary for said court.
Proviso. Elsewhere.	The bailiffs and messengers of said court shall be allowed the same compensation for their respective services as are allowed for similar services in the existing circuit courts; and in no case shall said marshals secure other rooms than those regularly occupied by existing circuit courts of appeals, circuit courts, or district courts, or other public officers, except where such can not, by reason of actual occupancy or use, be occupied or used by said Court of Customs Appeals.
Bailiffs and messengers.	“If the importer, owner, consignee, or agent of any imported merchandise, or the collector or Secretary of the Treasury, shall be dissatisfied with the decision of the Board of General Appraisers as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, or with any other appealable decision of said board, they, or either of them, may, within sixty days next after the entry of such degree or judgment, and not afterwards, apply to the Court of Customs Appeals for a review of the questions of law and fact involved in such decision: <i>Provided,</i> That in Alaska and in the insular and other outside possessions of the United States ninety days shall be allowed for making such application to the Court of Customs Appeals. Such application shall be made by filing in the office of the clerk of said court a concise statement of errors of law and fact complained of, and a copy of said statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall immediately order the Board of General Appraisers to transmit to said court the record and evidence taken by them, together with the certified statement of the facts involved in the case and their decision thereon; and all the evidence taken by and before said board shall be competent evidence before said Court of Customs Appeals. The decision of said Court of Customs Appeals shall be final, and such cause shall be remanded to said Board of General Appraisers for further proceedings to be taken in pursuance of such determination.
Outside rooms restricted.	“Immediately upon the organization of the Court of Customs Appeals all cases within the jurisdiction of that court pending and not submitted for decision in any of the United States circuit courts of appeals, United States circuit, territorial or district courts, shall, with the record and samples therein, be certified by said courts to said Court of Customs Appeals for further proceedings in accordance
Appeals from board of general appraisers. Time limit.	
Proviso. Alaska, etc.	
Application.	
Record, etc., to be transmitted.	
Finality of decision.	
Transfer of pending cases.	



herewith: *Provided*, That where orders for the taking of further testimony before a referee have been made in any of such cases, the taking of such testimony shall be completed before such certification.

Completion of  
Proviso.  
testimony.

"That in case of a vacancy or the temporary inability or disqualification for any reason of one or two judges of said Court of Customs Appeals, the President of the United States may, upon the request of the presiding judge of said court, designate any qualified United States circuit or district judge or judges to act in his or their place, and such United States judge or judges shall be duly qualified to so act.

Temporary serv-  
ice of other judges.

"Said Court of Customs Appeals shall have power to review any decision or matter within its jurisdiction and may affirm, modify, or reverse the same and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly.

Extent of power  
of review.

"Immediately upon receipt of any record transmitted to said court for determination the clerk thereof shall place the same upon the calendar for hearing and submission; and such calendar shall be called and all cases thereupon submitted, except for good cause shown, at least once every sixty days.

Calendar.

Hearings.

"In addition to the clerk of said court the court may appoint an assistant clerk at a salary of two thousand five hundred dollars per annum, five stenographic clerks at a salary of two thousand four hundred dollars per annum each, and one stenographic reporter at a salary of two thousand five hundred dollars per annum, and a messenger at a salary of nine hundred dollars per annum, all payable in equal monthly installments, and all of whom, including the clerk, shall hold office during the pleasure of and perform such duties as are assigned them by the court. Said reporter shall prepare and transmit to the Secretary of the Treasury once a week in time for publication in the Treasury Decisions copies of all decisions rendered to that date by said court, and prepare and transmit, under the direction of said court, at least once a year, reports of said decisions rendered to that date, constituting a volume, which shall be printed by the Treasury Department in such numbers and distributed or sold in such manner as the Secretary of the Treasury shall direct. The marshal of said court for the District of Columbia is hereby authorized to purchase, under the direction of the presiding judge, such books, periodicals, and stationery as may be necessary for the use of said court, and such expenditures shall be allowed and paid by the Secretary of the Treasury upon claim duly made and approved by said presiding judge.

Additional clerks,  
etc.

Duties of re-  
porter.

Decisions to be  
printed, etc.

Contingent ex-  
penses.

"Sec. 30. That there shall be appointed by the President, by and with the advice and consent of the Senate, an Assistant Attorney-General, who shall exercise the functions of his office under the supervision and control of the Attorney-General of the United States, and who shall be paid a salary of ten thousand dollars per annum; and there shall also be appointed by the Attorney-General of the United States a Deputy Assistant Attorney-General, who shall be paid a salary of seven thousand five hundred dollars per annum, and four attorneys, who shall be paid salaries of five thousand dollars per annum each. Said attorneys shall act under the immediate direction of said Assistant Attorney-General, or, in case of his absence or a vacancy in his office, under the direction of said Deputy Assistant Attorney-General, and said Assistant Attorney-General, Deputy Assistant Attorney-General, and attorneys shall have charge of the interests of the Government in all matters of reappraisement and classification of imported goods and of all litigation incident thereto, and shall represent the Government in all the courts and before all tribunals wherein the interests of the Government require such representation.

Assistant Attor-  
ney-General to be  
appointed.

Salary.

Deputy Assistant  
Attorney - General,  
and attorneys.

Duties, in customs  
matters.



Employment of  
special attorneys.

"But the Attorney-General may, whenever in his opinion the public interest requires it, employ and retain, in the name of the United States, such special attorneys and counselors at law in the conduct of customs cases as he may think necessary to assist said Assistant Attorney-General in the discharge of any of the duties incumbent upon him and his said subordinates, and shall stipulate with such attorneys and counsel the amount of compensation and shall have supervision of their conduct and proceedings."

Operation of du-  
ties imposed herein.

SEC. 29. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

Proviso.  
Weight at time  
of entry.

Domestic tobacco.  
R. S., sec. 3362,  
p. 675, amended.  
Vol. 32, p. 97.

SEC. 30. That section thirty-three hundred and sixty-two of the Revised Statutes of the United States, as amended, be, and the same is hereby amended so as to read as follows:

Manufactured to-  
bacco.

"SEC. 3362. All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description and in no other manner.

Packages desig-  
nated.

"All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one-half ounce, three-fourths of an ounce, and further packages with a difference between each package and the one next smaller of one-fourth of an ounce up to and including four ounces, and packages of six ounces, seven ounces, eight ounces, ten ounces, twelve ounces, fourteen ounces, and sixteen ounces: *Provided*, That snuff may, at the option of the manufacturer, be put up in bladders and in jars containing not exceeding twenty pounds.

Proviso.  
Snuff.

Wooden packages  
for plug, etc.

"All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

Marking required.

"And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided*, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: *And provided further*, That perique tobacco, snuff flour, fine-cuts shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: *And provided further*, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish."

Provisos.  
Exports excepted.

Sales of perique,  
etc., in bulk free of  
tax.

Composition of  
packages.

Rates of tax.  
R. S., sec. 3368,  
p. 658, amended.  
Vol. 32, p. 96.

SEC. 31. That section thirty-three hundred and sixty-eight of the Revised Statutes of the United States, as amended, be, and the same is hereby amended so as to read as follows:

Manufactured to-  
bacco and snuff.

"SEC. 3368. Upon tobacco and snuff manufactured and sold, or removed for consumption or use, there shall be levied and collected the following taxes:

"On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of eight cents per pound. And snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff.

Snuff.

"On all chewing and smoking tobacco, fine-cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of eight cents per pound."

Chewing and smoking.

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes of the United States, as amended by section thirty-two of the Act of October first, eighteen hundred and ninety, be amended to read as follows:

Cigars.  
R. S., sec. 3392,  
p. 666, amended.  
Vol. 26, p. 619.

"SEC. 3392. All cigars weighing more than three pounds per thousand shall be packed in boxes not before used for that purpose containing, respectively, five, ten, twelve, thirteen, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box, respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further*, That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him and sells or removes for consumption or use, in packages or parcels containing five, eight, ten, fifteen, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom."

New boxes required.

Punishment for using other forms, etc.

Provisos.  
Retail sales.

Cigarettes.  
Packages required.

Imported cigarettes.

SEC. 33. That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby amended so as to read as follows:

Rates of tax.  
R. S., sec. 3394,  
p. 666, amended.  
Vol. 32, p. 97.

"SEC. 3394. Upon cigars and cigarettes which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco or any substitute therefor and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, seventy-five cents per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars and sixty cents per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar and twenty-five cents per thousand: *Provided*, That all rolls of tobacco, or any

Cigars.

Cigarettes.

Proviso.  
Classification.

Stamps for new rate of tax.	substitute therefor, wrapped with tobacco, shall be classed as cigars; and all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.
Proviso. Denominations.	"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and stamps for cigars weighing not more than three pounds per thousand; and for cigarettes at the rates of tax imposed by this section: <i>Provided</i> , That such stamps shall be in denominations of five, eight, ten, fifteen, twenty, fifty, and one hundred; and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.
Restrictions on all packages.	"No packages of manufactured tobacco, snuff, cigars, or cigarettes, prescribed by law, shall be permitted to have packed in, or attached to, or connected with, them, nor affixed to, branded, stamped, marked, written, or printed upon them, any paper, certificate, or instrument purporting to be or represent a ticket, chance, share or interest in, or dependent upon, the event of a lottery, nor any indecent or immoral picture, representation, print, or words; and any violation of the provisions of this paragraph shall subject the offender to the penalties and punishment provided by section thirty-four hundred and fifty-six of the Revised Statutes."
Punishment for violation.	SEC. 34. That the provisions of sections thirty, thirty-one, thirty-two, and thirty-three of this Act shall not take effect until July first, nineteen hundred and ten.
R. S., sec. 3456, p. 684.	SEC. 35. That unstemmed leaf tobacco in the natural leaf, in the hand, and not manufactured or altered in any manner, raised and grown in the United States, shall not be subject to any internal-revenue tax or charge of any kind whatsoever, and it shall be lawful for any person to buy and sell such unstemmed tobacco in the leaf, in the hand, without payment of tax of any kind: <i>Provided</i> , That any person, other than the farmer or producer of leaf tobacco, who sells leaf tobacco to manufacturers of tobacco, snuff or cigars shall be deemed and considered a dealer in leaf tobacco, and become subject to all the provisions of section thirty-two hundred and forty-four, as amended by section fourteen, Act of March first, eighteen hundred and seventy-nine, and also as amended by the Act of March third, eighteen hundred and eighty-three, and, further, shall be subject to all the provisions of section thirty-three hundred and sixty, as amended by section fourteen, Act of March first, eighteen hundred and seventy-nine, and of sections thirty-three hundred and fifty-nine and thirty-three hundred and ninety-one, United States Revised Statutes.
In effect July 1, 1910.	Every person shall be regarded as a retail dealer in leaf tobacco whose business it is to sell leaf tobacco in quantities of less than an original hogshead, case or bale; or who shall sell directly to consumers or to persons other than dealers in leaf tobacco or to manufacturers of tobacco, snuff or cigars, or to persons who purchase in original packages for export.
Unstemmed natural leaf, not subject to tax.	Every such retail dealer in leaf tobacco shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on; and a failure to register as herein required shall subject such person to a penalty of fifty dollars; and every retail dealer in leaf tobacco shall also keep a book and enter therein daily his purchases of leaf tobacco and his sales, where such sales amount to two pounds or more to one person in one day. Such record shall be kept written up to date and shall be in such form and contain such entries as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, and such books shall be open at all times for the inspection of any internal-revenue officer or agent.
Proviso. Persons, not farmers nor producers, selling, deemed dealers. Requirements. R. S., sec. 3244, p. 623. Vol. 20, p. 343; vol. 22, p. 488.	
R. S., sec. 3360, p. 657. Vol. 20, p. 345. R. S., secs. 3359, 3391, pp. 657, 665.	
Retail dealers in leaf tobacco defined.	
Registry required.	
Penalty for failure. Record of purchases and sales.	

Any person who has duly qualified as a retail dealer in leaf tobacco may sell natural leaf tobacco grown or raised in the United States in its condition as cured on the farm, in the hand, and not manufactured in any way, except to manufacturers of tobacco, snuff or cigars, without the payment of any tax on such leaf tobacco whatsoever, and so much of section sixty-nine, tariff Act of August twenty-seventh, eighteen hundred and ninety-four, which took effect the following day, and section thirty-two hundred and forty-four, United States Revised Statutes, or any other existing law, as is inconsistent with the provisions of this Act, is hereby repealed.

Sales of natural leaf without tax.

Inconsistent laws repealed.  
Vol. 28, p. 569.  
R. S., sec. 3244, p. 624.

And it shall be the duty of every retail dealer in leaf tobacco, as herein described, under regulations to be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, to furnish on demand to any internal-revenue officer or other authorized agent of the Treasury Department a true and correct statement, verified by his oath or affirmation, of all his sales of leaf tobacco in quantities of ten pounds or more to any one person in any one day, with the name and residence in each instance of the person to whom sold, and any such retail dealer in leaf tobacco who shall willfully refuse to furnish such information or keep the book as required herein, or who shall knowingly make any false statements or false entries in such book as to any of the facts aforesaid, shall be guilty of a misdemeanor, and on conviction shall be liable to a fine of fifty dollars for each offense: *And provided further*, That nothing in this Act shall be construed as imposing any restrictions whatsoever upon the farmers or growers of leaf tobacco in regard to the sales of their leaf tobacco.

Statement of sales of ten pounds or more.

Penalty for refusal, etc.

Proviso.  
Farmers or growers not restricted.

SEC. 36. That a tonnage duty of two cents per ton, not to exceed in the aggregate ten cents per ton in any one year, is hereby imposed at each entry on all vessels which shall be entered in any port of the United States from any foreign port or place in North America, Central America, the West India Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering on the Caribbean Sea, or Newfoundland, and a duty of six cents per ton, not to exceed thirty cents per ton per annum, is hereby imposed at each entry on all vessels which shall be entered in any port of the United States from any other foreign port, not, however, to include vessels in distress or not engaged in trade.

Tonnage duty.  
Vessels from North American, Gulf, etc., ports.  
R. S., sec. 4219, p. 813, amended.

Other foreign ports.

Vessels in distress, etc.

This section shall not be construed to amend or repeal section twenty-seven hundred and ninety-two of the Revised Statutes as amended by section one of chapter two hundred and twelve of the laws of nineteen hundred and eight, approved May twenty-eighth, nineteen hundred and eight, or section five of the said chapter two hundred and twelve of the laws of nineteen hundred and eight, or section twenty-seven hundred and ninety-three of the Revised Statutes.

Ferry boats, yachts, etc., not affected.  
R. S., sec. 2792, p. 541.  
Vol. 35, pp. 424, 425.

R. S., sec. 2793, p. 541.

Section forty-two hundred and thirty-two of the Revised Statutes, and sections eleven and twelve of chapter four hundred and twenty-one of the laws of eighteen hundred and eighty-six, approved June nineteenth, eighteen hundred and eighty-six, and so much of section forty-two hundred and nineteen of the Revised Statutes as conflicts with this section, are hereby repealed.

Conflicting laws repealed.  
R. S., sec. 4232, p. 815.  
Vol. 24, p. 81.  
R. S., sec. 4219, p. 813.  
Proclamations, p. 8.

This section shall take effect sixty days after the approval of this Act.

In effect in 60 days.

SEC. 37. There shall be levied and collected annually on the first day of September by the collector of customs of the district nearest the residence of the managing owner, upon the use of every foreign-built yacht, pleasure-boat or vessel, not used or intended to be used for trade, now or hereafter owned or chartered for more than six

Annual tax on foreign-built yachts, etc.

	months by any citizen or citizens of the United States, a sum equivalent to a tonnage tax of seven dollars per gross ton.
Acceptance of duty in lieu.	In lieu of the annual tax above prescribed the owner of any foreign-built yacht, pleasure-boat or vessel above described may pay a duty of thirty-five per centum ad valorem thereon, and such yacht, pleasure-boat or vessel shall thereupon be entitled to all the privileges and shall be subject to all the requirements prescribed by sections forty-two hundred and fourteen, forty-two hundred and fifteen, forty-two hundred and seventeen, and forty-two hundred and eighteen of the Revised Statutes and Acts amendatory thereto in the same manner as if said yacht had been built in the United States, and shall be subject to tonnage duty and light money only in the same manner as if said yacht had been built in the United States.
Privileges, etc. R. S., secs. 4214, 4215, 4217, 4218, p. 812.	So much of section five of chapter two hundred and twelve of the laws of nineteen hundred and eight, approved May twenty-eighth, nineteen hundred and eight, as relates to yachts built outside the United States and owned by citizens of the United States is hereby repealed.
Tonnage exemptions extended. Vol. 35, p. 425.	This section shall not apply to a foreign-built vessel admitted to American registry.
Vessels excluded.	SEC. 38. That every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, and every insurance company, now or hereafter organized under the laws of the United States or of any State or Territory of the United States or under the Acts of Congress applicable to Alaska or the District of Columbia, or now or hereafter organized under the laws of any foreign country and engaged in business in any State or Territory of the United States or in Alaska or in the District of Columbia, shall be subject to pay annually a special excise tax with respect to the carrying on or doing business by such corporation, joint stock company or association, or insurance company, equivalent to one per centum upon the entire net income over and above five thousand dollars received by it from all sources during such year, exclusive of amounts received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed; or if organized under the laws of any foreign country, upon the amount of net income over and above five thousand dollars received by it from business transacted and capital invested within the United States and its Territories, Alaska, and the District of Columbia during such year, exclusive of amounts so received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed: <i>Provided, however,</i> That nothing in this section contained shall apply to labor, agricultural or horticultural organizations, or to fraternal beneficiary societies, orders, or associations operating under the lodge system, and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations, and dependents of such members, nor to domestic building and loan associations, organized and operated exclusively for the mutual benefit of their members, nor to any corporation or association organized and operated exclusively for religious, charitable, or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual.
Corporations. Special excise tax on business of.	Second. Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint stock company or association, or insurance company, received within the year from all sources, (first) all the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of its business and properties, including all charges such as
Rate on net income.	
Proviso. Organizations excepted.	
Determination of net income.	
Deductions. Operating expenses, etc.	

rentals or franchise payments, required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; (third) interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year, and in the case of a bank, banking association or trust company, all interest actually paid by it within the year on deposit; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof, or imposed by the government of any foreign country as a condition to carrying on business therein; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed: *Provided*, That in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, such net income shall be ascertained by deducting from the gross amount of its income received within the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia, (first) all the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United States and its Territories, Alaska, and the District of Columbia, including all charges such as rentals or franchise payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year in business conducted by it within the United States or its Territories, Alaska, or the District of Columbia not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; (third) interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness, not exceeding the proportion of its paid-up capital stock outstanding at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia bears to the gross amount of its income derived from all sources within and without the United States; (fourth) the sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations, and insurance companies, subject to the tax hereby imposed. In the case of assessment insurance companies the actual deposit of sums with State or Territorial officers, pursuant to law, as additions to guaranty or reserve funds shall be treated as being payments required by law to reserve funds.

Third. There shall be deducted from the amount of the net income of each of such corporations, joint stock companies or associations, or insurance companies, ascertained as provided in the foregoing paragraphs of this section, the sum of five thousand dollars, and said tax shall be computed upon the remainder of said net income of such

Losses, depreciation, etc.

Interest on indebtedness.

Taxes.

Dividends upon stock subject to tax.

Proviso. Foreign corporations.

Deductions. Operating expenses, etc.

Losses, depreciation, etc.

Interest on indebtedness.

Limit.

Taxes in United States.

Dividends on stock subject to tax.

Assessment insurance companies.

Further deduction.

Computation of tax.

Annual returns required from officers.	corporation, joint stock company or association, or insurance company, for the year ending December thirty-first, nineteen hundred and nine, and for each calendar year thereafter; and on or before the first day of March, nineteen hundred and ten, and the first day of March in each year thereafter, a true and accurate return under oath or affirmation of its president, vice-president, or other principal officer, and its treasurer or assistant treasurer, shall be made by each of the corporations, joint stock companies or associations, and insurance companies, subject to the tax imposed by this section, to the collector of internal revenue for the district in which such corporation, joint stock company or association, or insurance company, has its principal place of business, or, in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, in the place where its principal business is carried on within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth, (first) the total amount of the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year; (second) the total amount of the bonded and other indebtedness of such corporation, joint stock company or association, or insurance company at the close of the year; (third) the gross amount of the income of such corporation, joint stock company or association, or insurance company, received during such year from all sources, and if organized under the laws of a foreign country the gross amount of its income received within the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia; also the amount received by such corporation, joint stock company or association, or insurance company, within the year by way of dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax imposed by this section; (fourth) the total amount of all the ordinary and necessary expenses actually paid out of earnings in the maintenance and operation of the business and properties of such corporation, joint stock company or association, or insurance company, within the year, stating separately all charges such as rentals or franchise payments required to be made as a condition to the continued use or possession of property, and if organized under the laws of a foreign country the amount so paid in the maintenance and operation of its business within the United States and its Territories, Alaska, and the District of Columbia; (fifth) the total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; and in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, all losses actually sustained by it during the year in business conducted by it within the United States or its Territories, Alaska, and the District of Columbia, not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve fund; (sixth) the amount of interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company,
Forms contents.	
Capital stock outstanding.	
Indebtedness.	
Gross income.	
Foreign companies.	
Dividends from stock subject to tax.	
Operating expenses, etc.	
Foreign companies.	
Losses, depreciation, etc.	
Foreign companies.	
Insurance companies.	
Interest paid on indebtedness.	



outstanding at the close of the year, and in the case of a bank, banking association or trust company, stating separately all interest paid by it within the year on deposits; or in case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, interest so paid on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year, which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia, bears to the gross amount of its income derived from all sources within and without the United States; (seventh) the amount paid by it within the year for taxes imposed under the authority of the United States or any State or Territory thereof, and separately the amount so paid by it for taxes imposed by the government of any foreign country as a condition to carrying on business therein; (eighth) the net income of such corporation, joint stock company or association, or insurance company, after making the deductions in this section authorized. All such returns shall as received be transmitted forthwith by the collector to the Commissioner of Internal Revenue.

Foreign companies.

Taxes paid.

Net income.

Disposition of returns.

Further information if returns incorrect or not made.

Fourth. Whenever evidence shall be produced before the Commissioner of Internal Revenue which in the opinion of the commissioner justifies the belief that the return made by any corporation, joint stock company or association, or insurance company, is incorrect, or whenever any collector shall report to the Commissioner of Internal Revenue that any corporation, joint stock company or association, or insurance company, has failed to make a return as required by law, the Commissioner of Internal Revenue may require from the corporation, joint stock company or association, or insurance company making such return, such further information with reference to its capital, income, losses, and expenditures as he may deem expedient; and the Commissioner of Internal Revenue, for the purpose of ascertaining the correctness of such return or for the purpose of making a return where none has been made, is hereby authorized, by any regularly appointed revenue agent specially designated by him for that purpose, to examine any books and papers bearing upon the matters required to be included in the return of such corporation, joint stock company or association, or insurance company, and to require the attendance of any officer or employee of such corporation, joint stock company or association, or insurance company, and to take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons; and the Commissioner of Internal Revenue may also invoke the aid of any court of the United States having jurisdiction to require the attendance of such officers or employees and the production of such books and papers. Upon the information so acquired the Commissioner of Internal Revenue may amend any return or make a return where none has been made. All proceedings taken by the Commissioner of Internal Revenue under the provisions of this section shall be subject to the approval of the Secretary of the Treasury.

Agents to examine books, etc.

Powers, etc.

Amending returns, etc.

Approval of proceedings.

Assessments to be made.

Addition if returns false. Neglect, etc.

Further time in case of sickness, etc.

Fifth. All returns shall be retained by the Commissioner of Internal Revenue, who shall make assessments thereon; and in case of any return made with false or fraudulent intent, he shall add one hundred per centum of such tax, and in case of a refusal or neglect to make a return or to verify the same as aforesaid he shall add fifty per centum of such tax. In case of neglect occasioned by the sickness or absence of an officer of such corporation, joint stock company or association, or insurance company, required to make said return, or for other sufficient reason, the collector may allow such further time for



Collection of additional tax.	making and delivering such return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax originally assessed unless the refusal, neglect, or falsity is discovered after the date for payment of said taxes, in which case the amount so added shall be paid by the delinquent corporation, joint stock company or association, or insurance company, immediately upon notice given by the collector. All assessments shall be made and the several corporations, joint stock companies or associations, or insurance companies, shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessments shall be paid on or before the thirtieth day of June, except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after such return is due, make a return upon information obtained as above provided for, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, and for ten days after notice and demand thereof by the collector, there shall be added the sum of five per centum on the amount of tax unpaid and interest at the rate of one per centum per month upon said tax from the time the same becomes due.
Notification of assessment.	
Payment.	
Penalty for delay.	
Custody of returns.	Sixth. When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such.
Divulging returns unlawful.	Seventh. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or make known in any manner whatever not provided by law to any person any information obtained by him in the discharge of his official duty, or to divulge or make known in any manner not provided by law any document received, evidence taken, or report made under this section except upon the special direction of the President; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, at the discretion of the court.
Punishment for.	
Penalty for failing to make true returns.	Eighth. If any of the corporations, joint stock companies or associations, or insurance companies, aforesaid, shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint stock company or association, or insurance company, shall be liable to a penalty of not less than one thousand dollars and not exceeding ten thousand dollars.
Punishment for false returns, etc., by officials.	Any person authorized by law to make, render, sign, or verify any return who makes any false or fraudulent return, or statement, with intent to defeat or evade the assessment required by this section to be made, shall be guilty of a misdemeanor, and shall be fined not exceeding one thousand dollars or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.
Application of internal-revenue laws.	All laws relating to the collection, remission, and refund of internal-revenue taxes, so far as applicable to and not inconsistent with the provisions of this section, are hereby extended and made applicable to the tax imposed by this section.
Courts to compel attendance, etc.	Jurisdiction is hereby conferred upon the circuit and district courts of the United States for the district within which any person sum-

moned under this section to appear to testify or to produce books, as aforesaid, shall reside, to compel such attendance, production of books, and testimony by appropriate process.

SEC. 39. That the Secretary of the Treasury is hereby authorized to borrow on the credit of the United States from time to time, as the proceeds may be required to defray expenditures on account of the Panama Canal and to reimburse the Treasury for such expenditures already made and not covered by previous issues of bonds, the sum of two hundred and ninety million five hundred and sixty-nine thousand dollars (which sum together with the eighty-four million six hundred and thirty-one thousand nine hundred dollars already borrowed upon issues of two per cent bonds under section eight of the Act of June twenty-eighth, nineteen hundred and two, equals the estimate of the Isthmian Canal Commission to cover the entire cost of the Canal from its inception to its completion), and to prepare and issue therefor coupon or registered bonds of the United States in such form as he may prescribe, and in denominations of one hundred dollars, five hundred dollars, and one thousand dollars, payable fifty years from the date of issue, and bearing interest payable quarterly in gold coin at a rate not exceeding three per centum per annum; and the bonds herein authorized shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority: *Provided*, That said bonds may be disposed of by the Secretary of the Treasury at not less than par, under such regulations as he may prescribe, giving to all citizens of the United States an equal opportunity to subscribe therefor, but no commissions shall be allowed or paid thereon; and a sum not exceeding one-tenth of one per centum of the amount of the bonds herein authorized is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expenses of preparing, advertising, and issuing the same; and the authority contained in section eight of the Act of June twenty-eighth, nineteen hundred and two, for the issue of bonds bearing interest at two per centum per annum, is hereby repealed.

SEC. 40. That section thirty-two of an Act, entitled, "An Act providing ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, be, and the same is hereby, amended to read as follows:

"That the Secretary of the Treasury is authorized to borrow from time to time, at a rate of interest not exceeding three per centum per annum, such sum or sums as, in his judgment, may be necessary to meet public expenditures, and to issue therefor certificates of indebtedness in such form as he may prescribe and in denominations of fifty dollars or some multiple of that sum; and each certificate so issued shall be payable, with the interest accrued thereon, at such time, not exceeding one year from the date of its issue, as the Secretary of the Treasury may prescribe: *Provided*, That the sum of such certificates outstanding shall at no time exceed two hundred millions of dollars; and the provisions of existing law respecting counterfeiting and other fraudulent practices are hereby extended to the bonds and certificates of indebtedness authorized by this Act."

SEC. 41. That sections one to four, inclusive, of an Act entitled: "An Act to provide revenue for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, and all Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil case before the said repeal or modification; but all rights and liabilities under said laws shall continue and may be enforced in the same manner,

Panama Canal.  
Additional issue  
of bonds for con-  
struction, etc.

Amount.

Vol. 32, p. 484.

Denominations.

Payable in fifty  
years.  
Interest.

Exemption from  
taxation.

Proviso.  
Disposal.

Appropriation for  
expenses.

Issue of two per  
cent bonds repealed.  
Vol. 32, p. 484.

Certificates of in-  
debtedness.  
Vol. 30, p. 466,  
amended.

Issue authorized  
at 3 per cent.

Payable within  
one year.

Proviso.  
Amount in-  
creased.

Laws as to coun-  
terfeiting, etc., ap-  
plicable.

Repeal of incon-  
sistent laws.  
Vol. 30, pp. 151-  
204.

Pending proceed-  
ings, etc., not af-  
fected.

Enforcements of  
rights and liabil-  
ities.

except as otherwise provided in section twenty-eight of this Act, as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect, except as otherwise provided in section twenty-eight of this Act, as if this Act had not been passed. That an Act entitled: "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended by the Act of July twenty-fourth, eighteen hundred and ninety-seven, and as further amended by the Act of May twenty-seventh, nineteen hundred and eight, is not hereby repealed but amended so as to read as in this Act provided. So much of section four of an Act entitled: "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and seven, and for other purposes," approved June thirtieth, nineteen hundred and six, as relates to the appointment of a solicitor of customs and assistants, is hereby repealed.

**Prior offenses, etc.** SEC. 42. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

**Limitations not affected.** Signed Five minutes after Five o'clock P. M. August 5th, 1909.

**Suits, prosecutions, etc.** W H T.

**Customs administration law amended, not repealed.**

**Solicitor of customs, and assistant, abolished.**

**In effect the day after passage.**

Vol. 26, pp. 131-142; Vol. 30, p. 212; Vol. 35, pp. 403-406.

Vol. 34, p. 763.

August 5, 1909.  
[H. R. 9135.]

[Public, No. 7.]

SESSION LAWS 61-1, p. 130, CHAP. 8.—*An Act To raise revenue for the Philippine Islands, and for other purposes.*

Philippine Tariff  
of 1909.  
Duties on im-  
ports, after 60  
days.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after sixty days following the passage of this Act, except as otherwise specifically provided in this Act, there shall be levied, collected, and paid, upon all articles, goods, wares, or merchandise of every kind and class entering the jurisdiction of the Philippine Islands, from any place or places, including the United States and its possessions, and in any manner whatsoever, either with intent to unlade therein, or which, after such entering, are consumed therein, or become incorporated into the general mass of property within said islands, the rates of import duty which are by this Act specifically provided.

Construction of  
provisions.

SEC. 2. That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

General rules.

## GENERAL RULES.

Textiles.

### TREATMENT OF TEXTILES.

Thread count.

**RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.**—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number

of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part of the body of the textile shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable, in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

**RULE 2. SURTAXES: (a) HOW COMPUTED.**—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or making-up shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

**(b) ON GOODS DUTIABLE AD VALOREM.**—Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

**RULE 3. ADMIXTURES OF TWO MATERIALS.**—Textiles composed of two materials shall be dutiable as follows:

**(a) Cotton textiles containing threads of other vegetable fibers,** and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

**(b) Textiles of vegetable fibers (except cotton),** containing threads of wool, hair, or their wastes, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

Made-up articles.

Surtaxes.  
Computation.

Ad valorem arti-  
cles.

Mixed textiles.  
Two materials.

Cotton, etc.

Other vegetable  
fibers.

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

Wool, etc.

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

More than two materials.

**RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.**—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Silk textiles.

**RULE 5. SILK TEXTILES.**—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

Exceptions.

EXCEPTIONS.

Pile, knitted and netted stuffs.

**RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.**—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

Ribbons, etc.

**RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.**—Ribbons, galloons, braids, tape, and trimmings, containing an admix-

ture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

**RULE 8. BROCHÉS.**—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum. Brochés.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

**RULE 9. EMBROIDERY AND TRIMMINGS.**—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum. Embroidery and trimmings.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be so unraveled.

**RULE 10. METALLIC THREADS.**—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII. Metallic threads.

Textiles or articles (except those provided for in Rules Seven and Nine hereof), dutiable under classes V and VI, containing threads or purl of common metals or of silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

**RULE 11. MADE-UP ARTICLES.**—Textiles, dutiable under Classes V and VI, entirely or partially made-up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto with a surtax of fifteen per centum. Made-up articles.

Shawls, including those called "mantones" and "pañolones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule one, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum: *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up unless such surtax is specially provided in connection with the corresponding paragraph or clause. Wearing apparel, etc.

**ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.** Articles not enumerated.

**RULE 12.** On any article, not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words "component Component material of chief value.

material of chief value," whenever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

Highest rate applicable.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

Classification.  
Proviso.  
Samples of articles not mentioned.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

Salvage.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

Receptacles, packages, and packing.

#### RECEPTACLES, PACKAGES, AND PACKING.

Actual market value.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

Alternative rates.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

Retail packages.

(c) The term "retail package" whenever used in this Act shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed at the time of its sale to the public in usual retail quantities.

Weight of containers.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

Proviso.  
Application.

Gross weight, etc.

(e) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

(f) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than ad valorem, nor those free of duty, except as in this Act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

Usual coverings.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

Unusual coverings.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and ad valorem, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

Exterior receptacles.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs, from time to time, to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

Estimating dutiable weight or quantity.

Proviso. Objections.

# PROHIBITED IMPORTATIONS.

Importations prohibited.

SEC. 3. That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or insular governments.

Explosives, firearms, etc. Exception.

(b) Articles, books, pamphlets, printed matter, manuscripts, type-written matter, paintings, illustrations, figures or objects of obscene or indecent character or subversive of public order.

Obscene, etc., articles.

(c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus, or mechanical devices used in gambling, or in

Gambling devices.



the distribution of money, cigars, or other articles when such distribution is dependent upon chance.

Falsely branded  
gold or silver arti-  
cles.

(d) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June thirteenth, nineteen hundred and six, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles or merchandise made of gold or silver or their alloys, and for other purposes."

Violations of pure-  
food law.

(e) Any article violating the provisions of the Act of Congress of June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."

Lottery tickets,  
etc.

(f) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.

Opium.  
Exception.

(g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.

Opium pipes.

(h) Opium pipes, parts therefor, of whatsoever material.

Abbreviations.

ABBREVIATIONS.

SEC. 4. That the following abbreviations employed in this Act shall represent the terms indicated:

Hectog. for hectogram.

Kilo. for kilogram.

Kilos. for kilograms.

Hectol. for hectoliter.

Definitions.

DEFINITIONS.

SEC. 5. The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognized in the United States Pharmacopœia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

Payment of  
duties.

PAYMENT OF DUTIES.

Philippine cur-  
rency.

SEC. 6. That the rates of duty established in this Act are stated in money of the United States of America, but that payment thereof shall be made in Philippine currency or its equivalent in money of the United States of America.

METRIC SYSTEM.

Metric system.

SEC. 7. That the metric system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

R. S., secs. 3569, 3570, p. 704.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven ten-thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten-thousandths pounds, avoirdupois.

RATES OF DUTIES.

SEC. 8. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety, two hundred and thirty-seven, two hundred and fifty-seven, two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one or three hundred and one, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

Rates on imports.

Provisos.  
Sanitary articles.

Maximum ad valorem.

Reimported foreign articles.

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

Class I.  
Stones, earths, glass, and ceramic products.  
Group 1.  
Stones and earths.

GROUP 1.—STONES AND EARTHS.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
  - (a) In block, rough or squared only, and marble dust, twenty per centum ad valorem.
  - (b) In slabs, plates, or steps, sawed or chiseled, polished or not, but without ornamentation, thirty per centum ad valorem.
  - (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.
2. Stones, other, natural or artificial, gross weight:
  - (a) In block, rough or squared only, one hundred kilos., ten cents.
  - (b) Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos., fifty cents.
  - (c) Manufactured into articles not otherwise provided for, one hundred kilos., one dollar.
3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, ten per centum ad valorem.

4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof, gas-burner tips, and Welsbach and other similar mantles for lamps, twenty-five per centum ad valorem.
6. Earths, gross weight:
  - (a) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos., sixteen cents.
  - (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos., forty cents.
- Manufactures. 7. Manufactures of gypsum, gross weight, one hundred kilos., five dollars.
- Proviso. Minimum. *Provided*, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos., four dollars.
9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.
- Ceramics. 10. Ceramic tiles, gross weight:
  - (a) Varnished or glazed, whether vitrified or not, undecorated, one hundred kilos., forty-five cents.
  - (b) Enameled, ornamented or decorated, one hundred kilos., one dollar and twenty cents.
11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
  - (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
  - (b) In common bottles, jars, crucibles, cupels, kitchen utensils and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented, fifteen per centum ad valorem.
  - (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
  - (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
  - (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
  - (f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not, fifty per centum ad valorem.
12. Manufactures of earths and clays not otherwise provided for:
  - (a) Plain, twenty-five per centum ad valorem.
  - (b) Ornamented or decorated, forty per centum ad valorem.
- Group 2. GROUP 2.—PRECIOUS STONES, PEARLS, AND IMITATIONS THEREOF.
- Precious stones, etc. 13. Precious and semiprecious stones, including jade, tiger-eye, chalcidony, opal, and similar stones not otherwise provided for, any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls, unmounted and unset, diamond dust and bort, fifteen per centum ad valorem.

14. Doublets and other imitations of precious and of semiprecious stones, and imitation pearls, unmounted and unset, thirty per centum ad valorem.

GROUP 3.—GLASS AND MANUFACTURES THEREOF.

Group 3.

Articles ground or cut only for the purpose of truing them or fitting stoppers shall not be held to be cut glass.

Glass and manufactures of.

15. Common hollow glassware:

- (a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.

- (b) Siphon bottles, thirty per centum ad valorem.

16. Glass, crystal, and glass imitating crystal:

- (a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar lamps, bracket lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers, any of the foregoing not cut, engraved, painted, enameled, or gilt, twenty-five per centum ad valorem.

- (b) The same, cut, engraved, painted, enameled, or gilt, fifty per centum ad valorem.

17. Lamp chimneys:

- (a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.

- (b) Other, fifty per centum ad valorem.

18. Glass or crystal in plates, slabs, and similar forms:

- (a) Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos, one dollar and sixty-five cents.

- (b) Common window glass, neither polished, beveled, engraved nor annealed, twenty-five per centum ad valorem.

- (c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.

- (d) Glass, of all kinds, engraved or enameled, fifty per centum ad valorem.

19. Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings, thirty-five per centum ad valorem.

20. Other manufactures of glass:

- (a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.

- (b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.

- (c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.

- (d) Powdered or crushed glass, twenty-five per centum ad valorem.

- (e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

Class II.  
Coal, schists, bitu-  
mens, etc.  
Group 1.

CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

GROUP 1.—COAL.

Coal and coke. 21. Coal and coke, gross weight, one thousand kilos., twenty-five cents.

Group 2.

GROUP 2.—SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

Schists, bitumens, etc. 22. Tars, pitches, and tar oils, not otherwise provided for; mineral oils, crude or refined, including those for illumination, lubrication, fuel, or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolineum and similar compounds; gross weight, one hundred kilos., twenty-five cents.

Provisos.  
Minimum.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than ten per centum ad valorem.

Paraffin.

*Provided further*, That, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classed under paragraph eighty-three of this Act.

Class III.  
Metals and man-  
ufactures.

CLASS III.—METALS AND MANUFACTURES THEREOF.

Group 1.  
Precious metals.

GROUP 1.—GOLD, SILVER, AND PLATINUM; ALLOYS THEREOF; GOLD AND SILVER PLATED ARTICLES.

Gold and plat-  
inum. 23. Gold, platinum, and alloys thereof:

- (a) In jewelry, plate and goldsmiths' wares not otherwise
- (b) The same, set with pearls or with precious or semi-  
provided for, hectog., twelve dollars and fifty cents.
- (c) The same, set with doublets or with imitations of pearls  
or of precious or semiprecious stones, hectog., seven-  
teen dollars and fifty cents.
- (d) Articles or manufactures of gold or platinum (except  
jewelry), composed in part of other materials, in  
which the component material of chief value is gold  
or platinum, not otherwise provided for, pellets for  
use in dentistry, solder and foil, hectog., three dollars.

Proviso.  
Minimum.

*Provided*, That no article classified under this para-  
graph shall pay a less rate of duty than twenty-five  
per centum ad valorem.

24. Silver and alloys thereof:

Silver.

- (a) In jewelry, plate and silversmiths' wares not otherwise  
provided for, hectog., one dollar.
- (b) The same, set with pearls or with precious or semi-  
precious stones, hectog., five dollars.
- (c) The same, set with doublets or with imitations of pearls  
or of precious or semiprecious stones, hectog., five  
dollars.
- (d) Articles or manufactures of silver (except jewelry),  
composed in part of other materials, in which the  
component material of chief value is silver, not other-  
wise provided for, solder and foil, hectog., forty cents.

Proviso.  
Minimum.

*Provided*, That no article classified under this para-  
graph shall pay a less rate of duty than twenty-five  
per centum ad valorem.

25. Gold and silver plated wares:

Plated wares.

- (a) In jewelry, kilos., two dollars and forty cents.

- (b) In lamps not otherwise provided for, picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil, kilo., sixty cents.
- (c) Not otherwise provided for, kilo., two dollars.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Proviso.  
Minimum.

GROUP 2.—CAST IRON.

Group 2.  
Cast iron.

Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

- 26. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:
  - (a) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos., thirty-five cents.
  - (b) Other, one hundred kilos., seventy-five cents.
- 27. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

Group 3.  
Wrought iron and steel.

- 28. Wrought iron and steel, gross weight:

- (a) In rails, straight or bent, cross ties, portable tramways, crossings and similar track sections; switch rails, switches, tongues, frogs, fish plates and chairs; one hundred kilos., forty cents.

Rails, etc.

- (b) In bars or beams (except of crucible steel), not cut to measure, perforated, or riveted or fastened together, rods, tires, and hoops, one hundred kilos., forty cents.

*Provided*, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (b) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.

Provisos.  
Bamboo steel.

- (c) The same of crucible steel, one hundred kilos., two dollars and sixty-five cents.

*Provided*, That no article classified under clause (c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

Minimum.

- 29. Wrought iron or steel in sheets, gross weight:

- (a) Plain and unpolished, one hundred kilos., fifty cents.
- (b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, one hundred kilos., one dollar.

Sheets.

*Provided*, That any of the articles or materials classified under clause (b) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dadoes, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.

Proviso.  
Minimum.

- (c) Tinned, terneplate, and tin plate, one hundred kilos., one dollar and twenty cents.

- 30. Wrought iron or steel, in pieces, in the rough, gross weight:

- (a) Neither polished, turned nor adjusted, one hundred kilos., sixty-five cents.
- (b) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos., one dollar.

Rough pieces.

- Finished pieces.** 31. Wrought iron or steel, in pieces, finished, gross weight:
- (a) Wheels weighing each more than one hundred kilos., axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, one hundred kilos., forty-five cents.
  - (b) Wheels weighing each one hundred kilos. or less, axles and springs for vehicles, not otherwise provided for, one hundred kilos., one dollar and five cents.
- Structural pieces.** 32. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos. one dollar and twenty-five cents.
- Pipes.** 33. Wrought iron or steel pipes, gross weight:
- (a) Plain, painted, tarred, or galvanized, one hundred kilos., one dollar and ten cents.
  - (b) Other (except those coated or covered with gold or silver), one hundred kilos., one dollar and fifty cents.
- Wire.** 34. Wrought iron or steel wire:
- (a) More than one millimeter in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire, ten per centum ad valorem.
  - (b) One millimeter or less in diameter, plain, galvanized, or coppered, and wire netting, fifteen per centum ad valorem.
  - (c) Other, including those covered with textiles, twenty-five per centum ad valorem.
  - (d) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
  - (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
- Chains.** 35. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
- (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
  - (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
  - (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
- Manufactures.** 36. Anvils, ten per centum ad valorem.
37. Nuts, bolts, rivets, and washers, one hundred kilos., two dollars.
38. Nails, clasp nails, and staples, ten per centum ad valorem.
39. Screws, tacks, and brads, fifteen per centum ad valorem.
40. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.
41. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.
- Cutlery.** 42. Cutlery:
- (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; tables knives and forks with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning, and sheep shears; fishhooks; twenty per centum ad valorem.

- (b) Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
- (c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.
- 43. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.
- 44. Manufactures of terneplate or tin plate:
  - (a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.
  - (b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.
  - (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin plate, twenty-five per centum ad valorem.
- 45. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:
  - (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.
  - (b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

Tin plates, etc.

GROUP 4.—COPPER AND ALLOYS THEREOF.

Group 4.

- 46. Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper, in lumps and ingots, any of the foregoing except of Muntz metal, ten per centum ad valorem.
- 47. Copper and alloys thereof, in wire:
  - (a) Plain, fifteen per centum ad valorem.
  - (b) Blanched, gilt, or nickeled, twenty-five per centum ad valorem.
  - (c) Covered with textiles, not otherwise provided for, or with insulating materials, cables for conducting electricity and trolley wire, ten per centum ad valorem.
  - (d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.
  - (e) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
  - (f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.
- 48. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:
  - (a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.
  - (b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

Copper and alloys.

GROUP 5.—OTHER METALS AND ALLOYS THEREOF.

Group 5.

- 49. Mercury, gross weight, kilo., ten cents.

Mercury.



- Nickel and aluminum. 50. Nickel, aluminum, and alloys thereof:  
 (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.  
 (b) In articles not otherwise provided for, twenty-five per centum ad valorem.
- Tin. 51. Tin and alloys thereof:  
 (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots, ten per centum ad valorem.  
 (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.
- Zinc. 52. Zinc, lead, and metals not otherwise provided for, and alloys thereof:  
 (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots, ten per centum ad valorem.  
 (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.  
 (c) In articles gilt, nickeled, or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

Class IV.  
 Substances employed in pharmacy and chemical industries.  
 Group 1.

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 1.—SIMPLE DRUGS.

- Drugs. 53. Oleaginous seeds, copra, and cocoanuts, gross weight:  
 (a) Crude, one hundred kilos., eighty cents.  
 (b) In meal, flour, or cakes, not otherwise provided for, one hundred kilos., one dollar and fifty cents.
54. Resins and gums:  
 (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar, ten per centum ad valorem.  
 (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.
- Crude barks, etc. 55. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., three dollars.  
*Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.*
- Proviso. Minimum. 56. Ginseng root, kilo., five dollars.  
*Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.*
- Ginseng. Proviso. Minimum. 57. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., four dollars.  
*Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.*
- Animal products. Proviso. Minimum.

GROUP 2.—PIGMENTS, PAINTS, DYES, AND VARNISHES.

Group 2.

58. Mineral pigments of common, natural occurrence (including ochers, haemitites, barytes, and manganese), substances prepared for calcimines and whitewash, any of the foregoing when dry, ten per centum ad valorem. Pigments, paints, dyes, and varnishes.  
 Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph fifty-nine.
59. Pigments and paints not otherwise provided for:  
 (a) White or red lead, dry, fifteen per centum ad valorem.  
 (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.  
 (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.  
 (d) The same, in liquid or paste, twenty-five per centum ad valorem.
60. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
61. Spirits of turpentine, ten per centum ad valorem.
62. Inks: Inks.  
 (a) Printing and lithographic, in any form, fifteen per centum ad valorem.  
 (b) Other, in any form, twenty-five per centum ad valorem.
63. Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem. Pencils.
64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for: Dyes.  
 (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.  
 (b) Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.  
 (c) Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.
65. Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations, for shoes and leather, twenty-five per centum ad valorem.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.

Group 3.

66. Sulphur, gross weight, one hundred kilos., fifty cents. Chemical and pharmaceutical products.
67. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
68. Inorganic acids: Acids.  
 (a) Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos., thirty-five cents.  
 (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.  
 (c) Not otherwise provided for, twenty-five per centum ad valorem.
69. Organic acids, not otherwise provided for:  
 (a) Carbolic, ten per centum ad valorem.  
 (b) Other, twenty-five per centum ad valorem.
70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash, gross weight, one hundred kilos., fifty cents.

71. Aqua ammonia, and anhydrous ammonia, fifteen per centum ad valorem.
- Salts.** 72. Inorganic salts:
- (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
  - (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
  - (c) Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.
- Organic salts.** 73. Organic salts not otherwise provided for, twenty-five per centum ad valorem.
- Proviso. Exclusion.** *Provided*, That no acids or double salts shall be dutiable under this paragraph.
74. Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar, argols, wine lees), ten per centum ad valorem.
75. Chemical products, compounds and elements, not otherwise provided for, twenty-five per centum ad valorem.
76. Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum, thirty-five per centum ad valorem.
- Opium.** 77. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section three of this Act, thirty-five per centum ad valorem.
- Patent medicines, etc.** 78. Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:
- (a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.
  - (b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.
79. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.
80. Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry, fifteen per centum ad valorem.
- Group 4.** GROUP 4.—OILS, FATS, WAXES, AND DERIVATIVES THEREOF.
- Vegetable oils.** 81. Fixed vegetable oils, solid or liquid:
- (a) In receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
  - (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
- Animal oils.** 82. Animal oils and fats, not otherwise provided for:
- (a) Crude, ten per centum ad valorem.
  - (b) Refined, in receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
  - (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
- Wax.** 83. Mineral, vegetable, and animal wax:
- (a) Crude, ten per centum ad valorem.
  - (b) In candles, twenty per centum ad valorem.
  - (c) In manufactures not otherwise provided for, thirty per centum ad valorem.

- |  |                                 |
|--|---------------------------------|
| 84. Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing not otherwise provided for, fifteen per centum ad valorem.  | Soaps, etc.                     |
| 85. Essential oils, perfumery and products used in the manufacture thereof, and toilet preparations:   | Essential oils, perfumery, etc. |
| (a) Essential oils, natural or artificial, fifty per centum ad valorem.  |                                 |
| (b) Perfumery and products used in the manufacture thereof, toilet preparations (including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, grease paints, and similar articles for toilet purposes), any of the foregoing not otherwise provided for, incense, and joss sticks, forty per centum ad valorem. |                                 |

GROUP 5.—VARIOUS.

Group 5.

- |  |             |
|--|-------------|
| 86. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem.  | Bone char.  |
| 87. Starch, fecula, and dextrin, any of the foregoing for industrial purposes, gross weight, one hundred kilos., two dollars.              | Starch.     |
| 88. Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing, twenty-five per centum ad valorem.                     | Glues, etc. |
| 89. Explosives:  | Explosives. |
| (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals, ten per centum ad valorem. |             |
| (b) Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fire works, thirty per centum ad valorem.              |             |
| (c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo., twenty cents.  |             |
| 90. Matches and match sticks of all kinds, including weight of immediate containers, kilo., twenty cents.                                  | Matches.    |

CLASS V.—COTTON AND MANUFACTURES THEREOF.

Class V.  
Cotton and manufactures.  
Group 1.

GROUP 1.—COTTON WASTE.

- |  |               |
|--|---------------|
| 91. Cotton waste, ten per centum ad valorem. | Cotton waste. |
|--|---------------|

GROUP 2.—YARNS, THREADS, AND CORDAGE.

Group 2.

- |   |                              |
|---|------------------------------|
| 92. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem.   | Yarns, threads, and cordage. |
| 93. Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads, twenty-five per centum ad valorem.                |                              |
| 94. Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches, twenty per centum ad valorem. |                              |
| 95. Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.   |                              |
| 96. Felts, batting, and mops and swabs of cotton yarns, fifteen per centum ad valorem.  |                              |

GROUP 3.—TEXTILES.

Group 3.  
Textiles.

When textiles, included in this group, contain an admixture of materials, are broché, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules Two to Eleven, inclusive.

Surtaxes.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

Plain, over eight 97. Textiles, plain and without figures, napped or not, weighing eight kilos. or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., ten cents.
- (b) From nineteen to thirty-one threads, kilo., fourteen cents.
- (c) From thirty-two to thirty-eight threads, kilo., twenty cents.
- (d) From thirty-nine to forty-four threads, kilo., twenty-six cents.
- (e) Forty-five threads or more, kilo., thirty-two cents.

Providos.  
Dyed yarns.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Embroidered.

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Under eight kilos. 98. The same, weighing less than eight kilos. per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., eighteen cents.
- (b) From nineteen to thirty-one threads, kilo., twenty-seven cents.
- (c) From thirty-two to thirty-eight threads, kilo., thirty-four cents.
- (d) From thirty-nine to forty-four threads, kilo., forty cents.
- (e) Forty-five threads or more, kilo., fifty cents.

Providos.  
Dyed yarns.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Embroidered.

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Twilled, etc., ten 99. Textiles, twilled or figured in the loom, napped or not, weighing kilos. or more. ten kilos. or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., fourteen cents.
- (b) From nineteen to thirty-one threads, kilo., eighteen cents.
- (c) From thirty-two to thirty-eight threads, kilo., twenty-four cents.
- (d) Thirty-nine to forty-four threads, kilo., thirty cents.
- (e) Forty-five threads or more, kilo., thirty-four cents.

Providos.  
Dyed yarns.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Embroidered.

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and

any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

100. The same, weighing less than <sup>one hundred square meters</sup>, per one hundred square meters, having:
- (a) Up to eighteen threads, kilo., twenty-four cents.
  - (b) From nineteen to thirty-one threads, kilo., thirty-two cents.
  - (c) From thirty-two to thirty-eight threads, kilo., forty-two cents.
  - (d) From thirty-nine to forty-four threads, kilo., fifty-two cents.
  - (e) Forty-five threads or more, kilo., sixty cents.
- Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and
- Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.
101. Piqués of all kinds, kilo., thirty-eight cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
102. Cotton blankets:
- (a) Stamped, printed, or manufactured with dyed yarns, in the piece, kilo., thirteen cents.
  - (b) Other, in the piece, kilo., ten cents.
- Provided*, That all cotton blankets, single or in pairs, hemmed, or bound, or not, shall be dutiable under this paragraph, with a surtax of thirty per centum.
103. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bathrobes) subject to the provisions of Rule Six, kilo., fifty cents.
104. Bathrobes and towels manufactured of pile fabrics, twenty-five per centum ad valorem.
105. Knitted goods, subject to the provisions of Rule Six:
- (a) In the piece, twenty per centum ad valorem.
  - (b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.
  - (c) In other articles, thirty-five per centum ad valorem.
- Provided*, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.
106. Tulles, subject to the provisions of Rule Six, plain or figured or embroidered on the loom, kilo., fifty-six cents:
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and
- Provided further*, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and

Under ten kilos.

Provisos.  
Dyed yarns.

Embroidered.

Piqués.  
Proviso.  
Minimum.

Blankets.

Proviso.  
Hemmed.

Pile fabrics.

Knitted goods.

Proviso.  
Embroidered.

Tulles.

Provisos.  
Minimum.

Embroidered.

- Metal threads.** *Provided further,* That if the embroidery consists of metal threads the surtax shall be eighty per centum; and
- Computations.** *Provided further,* That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific and ad valorem.
- Laces and blondes.** 107. Laces and blondes, <sup>see</sup> threads, <sup>see</sup> provisions of Rule Six:  
 (a) Lace curtains, bedspreads, <sup>see</sup> shams, and bed sets, unhemmed, hemmed, or both, made on the Nottingham lace-curtain or warp machines, kilo., fifty cents.  
 (b) Other, sixty per centum ad valorem.
- Carpeting.** 108. Carpeting, thirty per centum ad valorem.
- Tapestries.** 109. Textiles called tapestries:  
 (a) In the piece, kilo., twenty cents.  
 (b) In made-up articles, kilo., thirty cents.
- Proviso. Minimum.** *Provided,* That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.
110. Wicks for lamps, including weight of immediate containers, kilo., fifteen cents.
- Trimnings, etc.** 111. Trimnings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule Seven):  
 (a) Tape, boot straps, kilo., twenty cents.  
 (b) Other, kilo., fifty cents.
- Proviso. Minimum.** *Provided,* That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
112. Shoe and corset laces, including weight of immediate containers, kilo., thirty-five cents.
113. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.
114. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirteen, fifteen per centum ad valorem.
115. Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic and manufactures thereof, twenty-five per centum ad valorem.
116. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.
- Class VI. Hemp, flax, etc.** CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.
- Group 1.** GROUP 1.—YARNS, THREADS, AND CORDAGE.
- Yarns, threads, etc.** 117. Yarns, not otherwise provided for, fifteen per centum ad valorem.
118. Threads, twines, ropes, cordage, and manufactures thereof:  
 (a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters, fishing nets, twenty per centum ad valorem.  
 (b) Threads, twines, cords, and yarns, twisted, weighing more than five and not exceeding fifteen grams per each ten meters, thirty per centum ad valorem.  
 (c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.  
 (d) Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.
119. Gunny sacks, each, two cents.

## GROUP 2.—TEXTILES.

## Group 2.

When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules Two to Eleven, inclusive.

Textiles.  
Surtaxes.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos. or more per one hundred square meters, having—

Weighing thirty-five kilos. or more.

- (a) Up to ten threads, used for bagging and baling, weighing forty-five kilos. or more per one hundred square meters, kilo., one cent.
- (b) The same, weighing from thirty-five to forty-five kilos. per one hundred square meters, kilo., two cents.
- (c) Up to ten threads, for other purposes, kilo., seven cents.
- (d) From eleven to eighteen threads, kilo., ten cents.
- (e) Nineteen threads or more, kilo., fifteen cents.

*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and

Provisos.  
Bleached, etc.

*Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax, of twenty-five per centum.

Dyed yarns.

121. The same, weighing from twenty to thirty-five kilos. per one hundred square meters, having—

Between twenty and thirty-five kilos.

- (a) Up to ten threads, used for bagging and baling, kilo., two cents.
- (b) Up to ten threads, for other purposes, kilo., nine cents.
- (c) From eleven to eighteen threads, kilo., fourteen cents.
- (d) From nineteen to twenty-four threads, kilo., eighteen cents.
- (e) From twenty-five to thirty threads, kilo., twenty-two cents.
- (f) From thirty-one to thirty-eight threads, kilo., thirty cents.
- (g) Thirty-nine threads or more, kilo., forty cents.

*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and

Provisos.  
Bleached, etc.

*Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.

Dyed yarns.

122. The same, weighing from ten to twenty kilos. per one hundred square meters, having—

Between ten and twenty kilos.

- (a) Up to eighteen threads, kilo., twelve cents.
- (b) From nineteen to twenty-four threads, kilo., twenty cents.
- (c) From twenty-five to thirty threads, kilo., twenty-eight cents.
- (d) From thirty-one to thirty-eight threads, kilo., thirty-six cents.



- (e) Thirty-nine threads or more, kilo., fifty-six cents.  
*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and
- Dyed yarns. *Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and
- Minimum. *Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.
- Less than ten kilos. 123. The same, weighing less than ten kilos. per one hundred square meters, having—
- (a) Up to twelve threads, kilo., eighteen cents.
  - (b) From thirteen to twenty-two threads, kilo., thirty-two cents.
  - (c) From twenty-three to thirty threads, kilo., forty-five cents.
  - (d) From thirty-one to thirty-eight threads, kilo., fifty-six cents.
  - (e) Thirty-nine threads or more, kilo., ninety cents.
- Provisos. Bleached, etc. *Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and
- Dyed yarns. *Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and
- Minimum. *Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.
- Pile fabrics. 124. Plushes, velvets, velveteens, and other pile fabrics, subject to the provisions of Rule Six, thirty per centum ad valorem.
- Knitted goods. 125. Knitted goods, subject to the provisions of Rule Six:
- (a) In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.
  - (b) In other articles, forty per centum ad valorem.
- Tulles and laces. 126. Tulles and laces, subject to the provisions of Rule Six, sixty per centum ad valorem.
- Carpetings. 127. Carpeting, thirty-five per centum ad valorem.
128. Tapestries, kilo., forty cents.
- Proviso. Minimum. *Provided*, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
- Trimnings, etc. 129. Trimnings, ribbons, braid, tape, and galloons, including weight of immediate containers, subject to the provisions of Rule Seven:
- (a) Tape, boot straps, kilo., thirty cents.
  - (b) Other, kilo., sixty cents.
- Proviso. Minimum. *Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.
130. Shoe and corset laces, including weight of immediate containers, kilo., forty cents.
131. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.

132. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-one, twenty per centum ad valorem.
133. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof, thirty per centum ad valorem.
134. Manufactures of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

CLASS VII.—WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

Class VII.  
Wool, etc.

GROUP 1.—UNMANUFACTURED.

Group 1.

135. Wool, not otherwise provided for—
  - (a) Combed, prepared for yarns, wool waste, ten per centum ad valorem.
  - (b) Combed, and carded or dyed, fifteen per centum ad valorem.

Unmanufactured.

GROUP 2.—YARNS.

Group 2.

136. Yarns, thirty per centum ad valorem.

Yarns.

GROUP 3.—MANUFACTURES.

Group 3.

137. Bristles, animal hair, and manufactures thereof, not otherwise provided for, thirty per centum ad valorem.
138. Human hair, made up into articles or not, fifty per centum ad valorem.
139. Knitted goods, subject to the provisions of Rule Six:
  - (a) In the piece, thirty per centum ad valorem.
  - (b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.
  - (c) In other articles, forty per centum ad valorem.
140. Textiles of wool, in the piece, thirty-five per centum ad valorem.
141. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

Manufactures.

CLASS VIII.—SILK AND MANUFACTURES THEREOF.

Class VIII.  
Silk.

GROUP 1.—RAW AND SPUN.

Group 1.

142. Raw silk and silk waste, twenty-five per centum ad valorem.
143. Spun silks, not twisted, including weight of immediate containers, kilo., one dollar and fifty cents.
144. Floss and twisted silks, thirty-five per centum ad valorem.

Raw and spun.

GROUP 2.—TEXTILES.

Group 2.

145. Silk, in the piece, forty per centum ad valorem.
146. Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

Textiles.

CLASS IX.—PAPER AND MANUFACTURES THEREOF.

Class IX.  
Paper and manufactures.

147. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem.

Printing, writing, etc.

148. Paper, pasteboard, cardboard, bristol board, strawboard, and pulp board, white or colored, not otherwise provided for:
- (a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, fifteen per centum ad valorem.
  - (b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, twenty per centum ad valorem.
149. Paper of all kinds, pasteboard, cardboard, bristol board, strawboard, and pulp board:
- (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for, twenty per centum ad valorem.
  - (b) The same, manufactured into articles, not otherwise provided for, twenty-five per centum ad valorem.
- Cigarette. 150. Cigarette paper, printed or not, fifteen per centum ad valorem.
- Blank books. 151. Blank books, ruled or unruled, with printing or not, and copying books, twenty per centum ad valorem.
- Printed books. 152. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.
- Albums, etc. 153. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for, and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences, thirty per centum ad valorem.
- Provido.  
Exception.  
Post, p. 169.
- Provided,* That this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-four.
- Papier maché, etc. 154. Papier maché, carton pierre, indurated pulp or fiber:
- (a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
  - (b) Further manufactured, twenty per centum ad valorem.

Class X.  
Wood, etc., and CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.  
manufactures.  
Group 1.

#### GROUP 1.—WOOD.

- Common wood. 155. Common wood, including cedar of all kinds:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
  - (b) Planed, dovetailed, or cut to size, including shingles, laths, and fencing, fifteen per centum ad valorem.
- Fine wood. 156. Fine wood:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.
  - (b) Planed, dovetailed, or cut to size, twenty per centum ad valorem.
- Shavings, etc. 157. Wood shavings, sawdust, excelsior (except those of dye and scented woods), ten per centum ad valorem.
- Shooks, etc. 158. Shooks, staves, headings, hoops, and bungs, ten per centum ad valorem.
- Tuns, casks, etc. 159. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or

measure (except in those cases in which the classification of such containers is otherwise specifically provided for):

- (a) Suitable for use as containers of liquids, twenty per centum ad valorem.
- (b) Other, ten per centum ad valorem.

GROUP 2.—MANUFACTURES OF WOOD.

Group 2.

- 160. Manufacturers of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture, twenty-five per centum ad valorem. Manufactures, common wood.
- 161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), thirty per centum ad valorem. Fine wood.
- 162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem. Inlaid, etc., wood.
- 163. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem. Barbers' and dentists' chairs.
- 164. Bowling alleys, billiard, pool, bagatelle and similar tables, including balls, and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth), forty per centum ad valorem. Bowling alley, billiard tables, etc.

GROUP 3.—VARIOUS.

Group 3.

- 165. Charcoal, firewood, other vegetable fuels, gross weight, one hundred kilos, five cents. Charcoal, etc.
- 166. Cork. Cork.
  - (a) Rough or in boards, five per centum ad valorem.
  - (b) In stoppers for receptacles, fifteen per centum ad valorem.
  - (c) In other articles, twenty-five per centum ad valorem.
- 167. Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broomcorn, rattan, reeds, piths, not otherwise provided for: Straw, rattan, etc.
  - (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, colored, stained nor artificially bleached, ten per centum ad valorem.  
The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fiber thereof.
  - (b) Manufactured into furniture, twenty-five per centum ad valorem.
  - (c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.
  - (d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

Class XI.  
Animals and animal products.  
Group 1.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

GROUP 1.—LIVE ANIMALS, NOT OTHERWISE PROVIDED FOR.

Live animals.  
Proviso.  
Sucking foals.

168. Stallions, geldings, mares, mules, asses, each, ten dollars.  
*Provided*, That sucking foals following their dams shall be free of duty.
169. Bovine animals:  
(a) Bulls, cows, oxen, each, two dollars.  
(b) Sucking calves, each, one dollar.
170. Swine, per head, one dollar.
171. Sucking pigs, each, twenty-five cents.
172. Animals, fish, reptiles, insects, not otherwise provided for, fifteen per centum ad valorem.
173. Birds, including poultry, each, ten cents.

Group 2.

GROUP 2.—HIDES, SKINS, LEATHER WARES, INTESTINES, AND WASTES.

Hides and skins.

Tanned, without  
wool or hair.

174. Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not, twenty-five per centum ad valorem.
175. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:  
(a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheepskins (basils), and boot and shoe findings of any of the foregoing, ten per centum ad valorem.  
(b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheepskins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cow-hide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing, fifteen per centum ad valorem.  
(c) Hides and skins, not otherwise provided for, hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing, twenty-five per centum ad valorem.

Gloves.

176. Gloves:

- (a) Of kid skin, forty per centum ad valorem.  
(b) Other, twenty-five per centum ad valorem.

Boots and shoes.

177. Boots and shoes:

- (a) Of cowhide, horsehide, sheepskin, and canvas, fifteen per centum ad valorem.  
(b) Other, and slippers, sandals and alpargatas, of whatever material (except silk), twenty-five per centum ad valorem.  
(c) The same, of silk, fifty per centum ad valorem.

Saddlery and harness.

178. Saddlery and harness, parts therefor, not otherwise provided for:  
(a) Draft harness and parts therefor, twenty per centum ad valorem.  
(b) Other harness, saddlery, and harness makers' wares, and parts therefor, manufactures of rawhide not otherwise provided for, and whips of whatever material, twenty-five per centum ad valorem.

Leather manufactures, other.

179. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.

180. Bladders, integuments and intestines of animals, fish sounds, Bladders, intestines, etc.  
not otherwise provided for:  
    (a) Not further advanced in manufacture than dried, thirty per centum ad valorem.  
    (b) Further advanced, fifty per centum ad valorem.
181. Animal wastes and by-products not otherwise provided for: Wastes.  
    (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.  
    (b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

**CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.** Class XII. Instruments, machinery, vehicles, etc.

**GROUP 1.—MUSICAL INSTRUMENTS, WATCHES, AND CLOCKS.** Group 1.

182. Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith not otherwise provided for, twenty-five per centum ad valorem. Musical instruments.
183. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus; kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for, and parts, appurtenances, and accessories for any of the foregoing, thirty-five per centum ad valorem. Mechanically operated phonographs, etc.
184. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing not otherwise provided for, twenty-five per centum ad valorem. Clocks, etc.

**GROUP 2.—APPARATUS AND MACHINERY.** Group 2.

185. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices, adding machines, comtographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeographs silks, and similar accessories therefor, and stamp pads, fifteen per centum ad valorem. Typewriters, etc.
186. Cash registers, and detached parts therefor, twenty-five per centum ad valorem. Cash registers.
187. Sewing machines, and detached parts therefor (except needles), fifteen per centum ad valorem. Sewing machines.
188. Automatic slot machines, not otherwise provided for, and detached parts therefor (subject to the provisions of section three of this Act), thirty-five per centum ad valorem. Automatic slot machines.
189. Machinery and apparatus for weighing, and detached parts therefor, not otherwise provided for, twenty per centum ad valorem. Weighing machinery.
190. Electric and electro-technical machinery, apparatus, and appliances: Electric machinery, etc.  
    (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and tele-

graph instruments, fans, buzzers, and annunciators, ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes, ten per centum ad valorem.

- (b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvanic-magnetic force, and detached parts for any of the foregoing, not otherwise provided for, twenty per centum ad valorem.

**Engines, machinery, etc.** 191. Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor; not otherwise provided for; shafting and gearing:

- (a) Of iron, steel, or wood, fifteen per centum ad valorem.  
(b) Of other materials; emery cloth; twenty per centum ad valorem.

**Belting.** 192. Machine belting of whatever material, ten per centum ad valorem.

**Fine tools.** 193. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor not otherwise provided for, twenty per centum ad valorem.

### Group 3.

### GROUP 3.—VEHICLES.

**Wagons, carts, etc.** 194. Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor not otherwise provided for, fifteen per centum ad valorem.

**Automobiles.** 195. Automobiles:  
(a) For the transportation of merchandise, fifteen per centum ad valorem.  
(b) Other, twenty per centum ad valorem.  
(c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.

**Bicycles, etc.** 196. Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tires and lamps, twenty per centum ad valorem.

**Railway vehicles.** 197. Vehicles for use on railways and tramways, and detached parts thereof, ten per centum ad valorem.

**Preambulators, aerial machines, etc.** 198. Other wheeled vehicles including perambulators, and aerial machines and balloons, any of the foregoing and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.

199. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-four or paragraph one hundred and ninety-eight:  
 (a) Unfinished, fifteen per centum ad valorem.  
 (b) Finished, twenty per centum ad valorem.

Detached parts.

GROUP 4.—BOATS AND OTHER WATER CRAFT.

Group 4.

200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

Boats and water craft.

*Provided*, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and forty-eight of this Act; and

Provisos.  
Repairs abroad.  
Post, p. 173.

*Provided further*, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Repairs abroad in distress.

*Provided further*, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels shall be dutiable under the corresponding paragraphs of this Act.

Supplies, etc.

The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft's own steam, sail, or other motive power.

"Imported into the Philippine Islands" defined.

CLASS XIII.—ALIMENTARY SUBSTANCES.

Class XIII.  
Alimentary substances.

GROUP 1.—POULTRY, MEATS, SOUPS, AND FISH.

Group 1.

201. Poultry and game, not otherwise provided for, dressed or not, gross weight, one hundred kilos., four dollars.  
 202. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos., one dollar.  
 203. Meat and sausage casings, salted or in brine, gross weight, one hundred kilos., two dollars and fifty cents.  
 204. Hams, bacon and other meats, and sausages, dry, cured, or smoked, not preserved in cans, including weight of immediate containers, one hundred kilos., four dollars and fifty cents.  
*Provided*, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos each; and  
*Provided further*, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-two.  
 205. Lard and imitations thereof, gross weight, one hundred kilos., two dollars and fifty cents.

Poultry, meats, soups, and fish.

Smoked, etc., meats.

Provisos.  
Sausages.

Salt for packing.



**Fish.**

206. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for, common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned-beef hash, chili con carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.
207. Internal parts of animals, including tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof, canned or potted; sausages not otherwise provided for; twenty per centum ad valorem.
208. Canned or potted game; paté de foie gras; deviled ham, meats or game; mincemeat, meat patés, jellied lambs' and sheep's tongues, boneless pigs' feet, sweetbreads, brains, and similar products of delicatessen class; preparations thereof; not otherwise provided for; twenty-five per centum ad valorem.
209. Canned or potted soups and broths, clam chowder, fifteen per centum ad valorem.
210. Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste; twenty-five per centum ad valorem.
211. Salted or dried codfish, gross weight, one hundred kilos., one dollar and sixty cents.
212. Fish, in cans, glass, or jars:
  - (a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce, fifteen per centum ad valorem.
  - (b) Other common preserved fish, shell-fish, and sea food, not otherwise provided for, twenty per centum ad valorem.
  - (c) Fish, shellfish, sea food, and preparations thereof, including anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bloater and fish pastes and butters, and similar products of delicatessen class, twenty-five per centum ad valorem.
213. Fish, not otherwise provided for:
  - (a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos, two dollars and ninety cents.
  - (b) Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos., two dollars and twenty-five cents.
214. Oysters, clams, and shellfish, in bulk, not otherwise provided for, and fresh oysters in cans, gross weight, one hundred kilos., five dollars.

Group 2.  
Grain, cereals,  
etc.  
Rice.

**GROUP 2.—GRAINS, SEEDS, FORAGE, CEREALS, AND PREPARATIONS THEREOF.**

215. Rice, gross weight (until May first, nineteen hundred and ten):
  - (a) Unhusked, one hundred kilos., sixty cents.
  - (b) Husked, one hundred kilos., one dollar.
  - (c) Flour, one hundred kilos., two dollars.
 On and after May first, nineteen hundred and ten:
  - (a) Unhusked, one hundred kilos., eighty cents.
  - (b) Husked, one hundred kilos., one dollar and twenty cents.
  - (c) Flour, one hundred kilos., two dollars.

Provisos.  
Continuance of  
present rates.

*Provided, That the Governor-General, by and with the advice and consent of the Philippine Commission,*

may, in his discretion, continue in force the rates of duty first prescribed in this paragraph, until in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and

*Provided further*, That the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event rice admitted free by virtue of his order shall be distributed under governmental supervision or in accordance with such regulations as he may prescribe.

Suspension of duty.

- 216. Wheat, rye, and barley, gross weight:
  - (a) In grain, one hundred kilos., twenty-five cents.
  - (b) In flour, one hundred kilos., forty-seven cents.
- 217. Corn (maize), oats, and millet, and cereals and grains not otherwise provided for, gross weight:
  - (a) In grain, one hundred kilos., seventeen cents.
  - (b) In meal or flour, not otherwise provided for, one hundred kilos., eighty-three cents.
- 218. Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.
- 219. Malted milk, infants' foods, and similar preparations, fifteen per centum ad valorem.
- 220. Bread, biscuit, crackers, and wafers, of flour or cereals or pulse, including weight of immediate containers:
  - (a) Unsweetened, one hundred kilos., three dollars.
  - (b) Sweetened, one hundred kilos., five dollars.
- 221. Cakes and puddings, twenty-five per centum ad valorem.
- 222. Vermicelli, macaroni, and pastes for soup, not otherwise provided for, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.
- 223. Birds' nests, edible, thirty per centum ad valorem.
- 224. Seeds, not otherwise provided for, gross weight, one hundred kilos., one dollar.
- 225. Hay, bran, forage, straw, not otherwise provided for, seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake, five per centum ad valorem.

Prepared cereals.

Vermicelli, etc.

Animal food.

### GROUP 3.—PULSE, VEGETABLES, FRUITS, AND NUTS.

Group 3.

- 226. Dried beans, pease, and other pulse:
  - (a) In bulk, gross weight, one hundred kilos., eighty cents.
  - (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and sixty-five cents.
  - (c) In flour, gross weight, one hundred kilos., one dollar and fifty cents.
- 227. Vegetables, fresh (except onions and Irish potatoes), gross weight, one hundred kilos., one dollar.
- 228. Vegetables, dried or desiccated, not otherwise provided for:
  - (a) In bulk, gross weight, one hundred kilos., one dollar and thirty cents.
  - (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and twenty-five cents.

Pulse.

Vegetables.  
Fresh.

Dried.

- Preserved. 229. Vegetables, preserved, not otherwise provided for:  
 (a) In bulk, gross weight, one hundred kilos., one dollar.  
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., one dollar and fifty cents.  
*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum. 230. Vegetables, pickled:  
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.  
 (b) In small or retail packages, including weight of immediate containers, kilo., three cents.  
*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Pickled. 231. Fruits, fresh, gross weight, one hundred kilos., one dollar and twenty-five cents.
- Fruits. Fresh. 232. Fruits, dried:  
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.  
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.  
*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum. 233. Fruits, preserved, not otherwise provided for:  
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.  
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars.  
*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Preserved. 234. Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty per centum ad valorem.
- Proviso. Minimum. 235. Fruits, brandied, or similarly preserved, and fruits conserved or crystallized, fifty per centum ad valorem.
- Jellies, etc. 236. Nuts and nut products, not otherwise provided for, twenty-five per centum ad valorem.
- Nuts. 237. Sugar:  
 (a) Raw, gross weight, one hundred kilos., three dollars and seventy-two cents.  
 (b) Refined, including weight of immediate containers, one hundred kilos., four dollars and twenty-two cents.
- Group 4. GROUP 4.—SUGAR, MOLASSES, GLUCOSE, AND CONFECTIONERY.
- Sugar. 238. Molasses and sirups, not otherwise provided for, and honey:  
 (a) In bulk, gross weight, one hundred kilos., two dollars.  
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., three dollars.
- Molasses. 239. Glucose, gross weight, one hundred kilos., one dollar and sixty cents.
- Glucose. 240. Saccharine, including weight of immediate containers, kilo., two dollars.
- Saccharine. 241. Candies, confectionery, sweetmeats, chewing gum, not otherwise provided for, twenty-five per centum ad valorem.
- Candies.

GROUP 5.—COFFEE, TEA, CACAO, SPICES, SAUCES, CONDIMENTS, AND FLAVORING EXTRACTS.		Group 5.
242. Coffee:		Coffee.
(a) Unroasted, gross weight, one hundred kilos., five dollars and thirty cents.		
(b) Roasted, ground or not, gross weight, one hundred kilos., seven dollars.		
(c) In packages weighing each less than three kilos., including weight of immediate containers, one hundred kilos., nine dollars.		
243. Chicory, gross weight, one hundred kilos., four dollars and twenty cents.		Chicory.
244. Tea, including weight of immediate containers, kilo., fifteen cents.		Tea.
245. Cacao:		Cacao.
(a) Unground, gross weight, one hundred kilos., seven dollars and twenty cents.		
(b) Other, and cacao butter, including weight of immediate containers, one hundred kilos., twelve dollars and fifty cents.		
<i>Provided</i> , That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.		Proviso. Minimum.
246. Chocolate, including weight of immediate containers:		Chocolate.
(a) In forms or lumps for manufacturing purposes, one hundred kilos., ten dollars.		
(b) In cakes or powder, kilo., fifteen cents.		
<i>Provided</i> , That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.		Proviso. Minimum.
247. Cinnamon, cloves, allspice, and mace, including weight of immediate containers:		Spices.
(a) Unground, one hundred kilos., eight dollars.		
(b) Ground, one hundred kilos., ten dollars.		
248. Nutmegs, including weight of immediate containers:		
(a) Unhusked, kilo., three cents.		
(b) Husked, kilo., five cents.		
(c) Ground, kilo., eight cents.		
249. Pepper, white or black, and pod peppers, dried, including weight of immediate containers:		
(a) Whole, one hundred kilos., two dollars and twenty cents.		
(b) Ground, kilo., eight cents.		
250. Mustard and horse-radish, including weight of immediate containers:		
(a) Unground, kilo., two cents.		
(b) Ground, kilo., six cents.		
(c) In paste, kilo., ten cents.		
251. Saffron, including weight of immediate containers, kilo., four dollars.		
252. Spices, not otherwise provided for, including weight of immediate containers:		
(a) Unground, one hundred kilos., eight dollars.		
(b) Ground, and curry powder, one hundred kilos., ten dollars.		
<i>Provided</i> , That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.		Proviso. Minimum.

- Sauces. 253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.
- Vinegar. 254. Vinegar:  
 (a) In receptacles containing each more than two liters, liter, two cents.  
 (b) In other receptacles, liter, three cents.
- Flavoring ex- 255. Flavoring extracts, compounds, and sirups, including weight of tracts, etc. immediate containers:  
 (a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo., twenty-five cents.  
 (b) Containing more than fourteen per centum of alcohol, kilo., thirty-five cents.
- Proviso. *Provided*, That no article classified under clause Minimum. (b) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
256. Vanilla beans, including weight of immediate containers, kilo., two dollars and fifty cents.

## Group 6.

## GROUP 6.—SPIRITS, WINES, MALT, AND OTHER BEVERAGES.

- Spirits. For the purpose of assessment under those paragraphs in which Assessment of li- the proof liter is the basis, each and every gauge or wine liter of ters. imitation spirits. measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.
- Alcohol, spirits, 257. Alcohol, proof liter, fifty cents. etc. 258. Whisky, rum, gin, brandy, and other spirits not otherwise provided for, proof liter, fifty cents.  
 259. Blackberry and ginger brandy, proof liter, thirty cents.  
 260. Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.
- Wines. 261. Wines, sparkling, liter, one dollar.  
 262. Still wines, vermouth, and sake, containing fourteen per centum or less of alcohol:  
 (a) In receptacles containing each more than two liters, liter, two cents.  
 (b) In receptacles containing each two liters or less, liter, seven and one-half cents.
- Proviso. *Provided*, That no article classified under this para- Minimum. graph shall pay a less rate of duty than forty per centum ad valorem.
263. Still wines, vermouth, and sake, containing more than fourteen per centum of alcohol:  
 (a) In receptacles containing each more than two liters, liter, fifteen cents.  
 (b) In receptacles containing two liters or less, liter, twenty-five cents.
- Provisos. *Provided*, That no article classified under this para- Minimum. graph shall pay a less rate of duty than fifty per centum ad valorem; and
- Stronger wines. *Provided further*, That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty,

264. Malt beverages, and ciders: Malt beverages,  
and ciders.  
 (a) In receptacles containing each more than two liters,  
 hectol., three dollars and forty cents.  
 (b) In other receptacles, hectol., four dollars and ninety  
 cents.
265. Sweetened, flavored, or aerated waters, natural mineral waters Nonalcoholic bev-  
erages, etc.  
 aerated or not, ginger ale, root beer, unfermented fruit juice,  
 and nonalcoholic beverages, not otherwise provided for, hectol.,  
 one dollar and fifty cents.
266. Fruit juice, pure or with sufficient sugar to preserve it, without Fruit juice.  
 alcohol or containing not more than four per centum of alcohol,  
 liter, five cents.

## GROUP 7.—VARIOUS.

## Group 7.

267. Milks and creams, pure, or with sufficient sugar to preserve them, Milk and cream.  
 ten per centum ad valorem.
268. Milks and creams, compounded with other substances, milk  
 powders and tablets, any of the foregoing not otherwise pro-  
 vided for, twenty per centum ad valorem.
269. Eggs, not otherwise provided for: Eggs.  
 (a) Fresh or preserved, in natural form, gross weight, one  
 hundred kilos., one dollar.  
 (b) Egg powders, and other preparations of eggs, not other-  
 wise provided for, twenty-five per centum ad valorem.
270. Cheese of all kinds and imitations thereof, fifteen per centum Cheese.  
 ad valorem.
271. Butter, including weight of immediate containers, kilo., six Butter, etc.  
 cents.
272. Oleomargarine, butterine, ghee, and imitations of butter, in-  
 cluding weight of immediate containers, kilo., eight cents.
273. Articles and products edible by mankind, not otherwise pro- Edible products,  
other.  
 vided for:  
 (a) Crude and in natural state, ten per centum ad valorem.  
 (b) Prepared, preserved, or advanced in value or condition  
 by any process or manufacture, twenty per centum  
 ad valorem.

## CLASS XIV.—MISCELLANEOUS.

Class XIV.  
Miscellaneous.

274. Fans, of all kinds, thirty-five per centum ad valorem. Fans.
275. Pens, not otherwise provided for, needles (except surgical Pens, pins, etc.  
 needles), common and safety pins, hooks and eyes, button  
 rings and fasteners, crochet hooks, and hairpins, any of the  
 foregoing of common metal (except those covered or coated  
 with gold or silver), twenty-five per centum ad valorem.
276. Trinkets and ornaments of all kinds (except those of gold or Trinkets, etc.  
 silver, or of gold or silver plate, or in which the component  
 material of chief value is amber, jet, jade, tortoise shell, coral,  
 ivory, meerschaum, or mother-of-pearl), including weight of  
 immediate containers, kilo., one dollar and twenty-five cents.  
*Provided*, That no article classified under this paragraph  
 shall pay a less rate of duty than thirty per centum ad valorem.
277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-  
 of-pearl: Proviso.  
Minimum.  
 (a) Unwrought, or cut for settings or pierced for beads,  
 fifteen per centum ad valorem.  
 (b) Wrought, not otherwise provided for, thirty-five per  
 centum ad valorem. Amber, jet, etc.

- Horn, celluloid, etc. 278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers:
- (a) Unwrought, kilo., thirty cents.
  - (b) Wrought, not otherwise provided for, kilo., one dollar and twenty-five cents.
- Proviso. Minimum. *Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
- Artificial teeth, etc. 279. Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconvenience resulting from physical defects, ten per centum ad valorem.
- Buttons. 280. Buttons, including weight of immediate containers:
- (a) Of mother-of-pearl, kilo., one dollar and fifty cents.
  - (b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo., thirty cents.
  - (c) Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo., fifty cents.
- Provisos. Minimum. *Provided*, That no article classified under clause (a) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem: *And provided further*, That no article classified under clauses (b) or (c) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
- Shells. 281. Shells, not otherwise provided for:
- (a) Not further advanced in condition than polished, ten per centum ad valorem.
  - (b) Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, twenty-five per centum ad valorem.
- Sponges. 282. Sponges, natural, including hexactinellida and loofah:
- (a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
  - (b) Further advanced, manufactures in which sponge or loofah is the component material of chief value, forty per centum ad valorem.
- Roofing felts, etc. 283. Felt or textiles prepared or coated with tar, pitch, or similar substances, rubberoid, and similar materials, for roofing, sheathing, and structural purposes, gross weight, one hundred kilos., ninety cents.
- Oilcloth. 284. Oilcloth (except of silk), linoleum, corticine:
- (a) In the piece, fifteen per centum ad valorem.
  - (b) Made up into articles, twenty-five per centum ad valorem.
- Tool bags, trunks, etc. 285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes, and similar receptacles for personal effects, and shawl straps; of whatever material; twenty-five per centum ad valorem.
- Stuffed birds, etc. 286. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.
- Feathers, etc. 287. Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.
288. Feathers and downs, not otherwise provided for:
- (a) Not further advanced in condition than cleaned, twenty per centum ad valorem.
  - (b) Further advanced, and manufactures in which feathers or downs are the component material of chief value, forty per centum ad valorem.

289. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss, and other parts of artificial fruits and flowers, of whatever material, fifty per centum ad valorem. Artificial flowers, etc.
290. Caoutchouc and gutta-percha: Caoutchouc and gutta-percha.
  - (a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers, ten per centum ad valorem.
  - (b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
  - (c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.
291. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem. Hose and flexible tubing.
292. Reservoir pens, and parts and points therefor, of whatever material, twenty-five per centum ad valorem. Reservoir pens.
293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive article for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo., ten cents. Games and toys.

*Provided*, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl shall be classified under this paragraph; and

*Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Provisos. Exceptions.

Minimum.
294. Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing, twenty-five per centum ad valorem. Golf sticks, baseball bats, balls, etc.
295. Umbrellas and parasols: Umbrellas and parasols.
  - (a) Covered with paper, each, eight cents.
  - (b) Covered with silk, each, fifty cents.
  - (c) Covered with other stuffs, each, twenty cents.
  - (d) Umbrella frames complete, uncovered, whether mounted on tubes or sticks or not, forty per centum ad valorem.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
296. Hats, bonnets, and crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials: Hats, bonnets, and crowns, straw, etc.
  - (a) Complete, not trimmed, each, thirteen cents.
  - (b) The same, trimmed, each, twenty-two cents.
  - (c) Crowns for, each, eleven cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
297. The same, of other materials: Other materials.
  - (a) Complete, not trimmed, each, twelve cents.
  - (b) The same, trimmed, each, twenty cents.
  - (c) Crowns for, each, eleven cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
298. Caps, fezzes, turbans and headgear not otherwise provided for, thirty per centum ad valorem. Caps, fezzes, etc.



- Photographic ar- 299. Cameras and parts thereof, photographic equipment and articles  
ticles. for use in photography not otherwise provided for, including  
lenses, tripods, photographic plates and films, film packs and  
kits, plate holders and frames, developing lights, baths, and  
trays, twenty per centum ad valorem.
- Scientific appli- 300. Appliances and apparatus, parts and cases therefor and acces-  
ances, etc. sories thereto, not otherwise provided for, for mathematical,  
optical, astronomical, surgical, geodetical, and other scientific  
purposes, including thermometers, barometers, alcoholome-  
ters, salmometers, hydrometers, vacuometers, radiometers,  
appliances for sight testing, microtomes, telescopes, micro-  
scopes and their slide glasses, stethoscopes, theodolites, trans-  
its, sextants, quadrants, compasses, and the like, twenty-five  
per centum ad valorem.
- Tobacco and ci- 301. Tobacco:  
gars. (a) Leaf tobacco of any kind, unstemmed, kilo., four dollars  
and eight cents.  
(b) Leaf tobacco of any kind, stemmed, kilo., five dollars  
and fifty-two cents.  
(c) Cigars, cigarettes, and cheroots, of all kinds, kilo., nine  
dollars and ninety-three cents and twenty-five per  
centum ad valorem, and paper cigars, and cigarettes,  
including their wrappers, shall be dutiable under this  
clause.  
(d) Other tobacco, manufactured or unmanufactured, not  
otherwise provided for, kilo., one dollar and twenty-  
five cents.
- Wastes. 302. Wastes, not otherwise provided for, ten per centum ad valorem.
- Materials, sub- 303. Materials, substances, and articles not otherwise provided for—  
stances, etc., not specified. (a) Not advanced in value or condition by any process or  
manufacture, ten per centum ad valorem.  
(b) Further advanced, but not manufactured into articles,  
fifteen per centum ad valorem.  
(c) Manufactured into articles, twenty-five per centum ad  
valorem.
- Repairs on reim- 304. Cost of repairs upon articles of easy identification (except those  
ported articles. provided for in paragraph two hundred), exported from the  
Ante, p. 159. Philippine Islands and reimported therein, twenty-five per  
centum ad valorem.
- Provido. 305. That any such article, exclusive of the repairs  
Reimportation free. thereon, shall be free of duty when reimported, upon compli-  
ance with the regulations of the insular collector of customs  
governing such exportations and reimportations, otherwise the  
terms of section eight shall apply.

Free list.

FREE LIST.

SEC. 9. That the following articles shall be free of duty upon im-  
portation thereof into the Philippine Islands:

- Trees, etc. 305. Trees, shoots, plants, moss, live.
- Ores, etc. 306. Ores, and scorïæ resulting from the smelting thereof, filings,  
cuttings, and other wastes, of common metals, resulting from  
manufacture, and fit only for resmelting, and scrap iron, cop-  
per, brass, tin, zinc, and lead, and combinations thereof, bell  
metal, copper regulus, copper matte, cast or malleable iron in  
pigs, soft or wrought iron in ingots, and steel in ingots, and  
tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots,  
and Muntz metal.

307. Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels and life-preservers and life buoys. Shlp articles, etc.
308. Oakum. Oakum.
309. Raw cotton. Cotton.
310. Vegetable fibers, raw or hackled, not otherwise provided for. Vegetable fibers.
311. Bristles, animal hair and wool, not further advanced in condition than washed. Bristles.
312. Paper pulp and paper stock. Paper pulp and stock.
313. Samples of the kind, in such quantity and of such dimensions or construction as to render them unsalable or of no appreciable commercial value, and models not adapted for practical use. Samples, etc.
314. Onions, Irish potatoes, in natural state. Onions and Irish potatoes.
315. Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service. Precious metals, etc.
316. Hides and skins, raw, green or dry, but not tanned. Hides and skins.
317. Hops and malt. Hops and malt.
318. Coins and currency of national issue, executed checks, drafts, bills of exchange, and similar commercial documents. Coins, etc.
320. Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form. Manures.  
Cinchona bark, etc.
321. Telegraph cables of the class known as submarine. Telegraph cables.
322. Vaccines and serums. Vaccine.
323. Ice. Ice.
324. Hand paintings in oil, water color, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased. Works of art, paintings, etc.
325. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value), or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value. Lithographs, etc., advertising.  
*Provided*, That store, office, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph. Proviso.  
Exceptions.
326. Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph. Magazines, etc.  
  
Proviso.  
Exceptions.
327. Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by section three of this Act, and collections of stamps of national issue, used or unused. Public documents, etc.
328. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions. Prizes, etc.
329. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January first, nine- Pipe organs.  
  
Provisos.  
Retroactive.

Refund.

teen hundred and nine, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund.

Free, subject to certain conditions.

FREE, SUBJECT TO EXPRESS CONDITIONS.

SEC. 10. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

Silkworm eggs and cocoons.

330. Eggs and cocoons of the silkworm, subject to exclusion if diseased, or for other cause.

Breeding animals, pedigreed. Certificate required.

331. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.

Carabao, etc. Limitation.

332. Carabao and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group One of Class Eleven of this Act.

Commercial samples. Bond.

333. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.

Regalia, gems, etc., for societies, etc.

334. Regalia, gems, statuary, specimens or casts of sculptures, imported for the bona fide use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.

Proviso. Definition.

Works of art, for presentation.

335. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.

Wearing apparel, etc., travelers'.

336. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners,

in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Provisos.  
Exception.

Bond.

337. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

Personal effects  
of travelers.

Bond.

Proviso.  
Extension of term.

338. Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as "coming to settle" for the purposes of this paragraph.

Tools of trade,  
etc., of settlers.

Provisos.  
Exception.

Employees of  
United States, etc.

339. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Objects for enter-  
tainment, etc.

Bond.

340. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

Personal effects  
of residents dying  
abroad.

Works of art for museums, etc. 341. Works of fine art for public museums and galleries, or for art schools, models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

Foreign consular supplies. Condition. 342. Official consular supplies consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

Pumps for salvage of vessels. Bond. 343. Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Free upon complying with regulations.

#### FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 11. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

Wearing apparel, etc., of residents returning from abroad. 344. Wearing apparel, and household effects, including those articles provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

Identity, etc.

Articles for exhibition at expositions, etc. 345. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated, subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

Scientific books, etc., for societies. 346. Philosophical, historical, economic, and scientific books, and apparatus, utensils, and instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of

learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire.

Books for individuals.

347. Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

Philippine articles returned from abroad.  
Conditions.

348. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

Repairs made abroad to documented vessels.  
Conditions.

349. Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

Materials for building vessels, etc.

350. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

Articles for repairs.  
Bond.

351. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided.

Coverings of merchandise.

SEC. 12. That all articles, except rice, the growth, product, or manufacture of the United States and its possessions to which the customs tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, going into the Philippine Islands shall hereafter be admitted therein free of customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident, or necessity, and that the merchandise involved is the identical merchandise originally shipped from the United States, or its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

United States products, except rice.

Direct shipments admitted free, if not receiving drawback.  
Ante, p. 84.

Provisos.  
Shipments in bond.  
Unopened, etc., packages.

Allowance for casualty.

EXPORT DUTIES.

Export duties.

SEC. 13. That upon the exportation to any foreign country from the Philippine Islands, or the shipment thereof to the United States

Proviso.  
Direct exports of  
Philippine articles  
to United States  
excepted.

Abaca.

Sugar.

Copra.

Tobacco.

or any of its possessions, of the following articles, there shall be levied, collected and paid thereon the following export duties: *Provided, however,* That all articles the growth and product of the Philippine Islands coming directly from said islands to the United States or any of its possessions for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands:

352. Abaca (hemp), gross weight, one hundred kilos., seventy-five cents.

353. Sugar, gross weight, one hundred kilos., five cents.

354. Copra, gross weight, one hundred kilos., ten cents.

355. Tobacco, gross weight:

(a) Manufactured or unmanufactured, except as otherwise provided, one hundred kilos., one dollar and thirty cents.

(b) Stems, clippings, and other wastes of tobacco, one hundred kilos., fifty cents.

Wharfage.

WHARFAGE.

Levied on ship-  
ments.  
Products ex-  
cepted.

Proviso.  
Articles for off-  
cial use.

Consignee deemed  
owner of imports.

SEC. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of one thousand kilos., as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided,* That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

SEC. 15. That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

Invoices.

INVOICES.

Contents.

Number, etc.

SEC. 16. That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights, and quantities, in the tariff terms of this Act, and shall be made in quadruplicate and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

Production re-  
quired at time of  
entry.

Exception, bond  
for production.

SEC. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with

sureties satisfactory to, the collector of customs, for the production of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

Statement in form of invoice accepted temporarily.

Verification.

Evidence required.

Unavoidable cause to be shown.

SEC. 18. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Production before American consul.

Provisos. Duty-free articles.

Imports from United States.

Invoices shall have indorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from which exported; that such actual market value is the price at which the merchandise

Declaration by purchaser, etc.

If purchased.

Obtained otherwise.



Statement of currency paid.	described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by he purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.
Oath required.	
Report of frauds, etc.	SEC. 19. That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America having any knowledge or information of any case or practice by which any person obtaining verification of any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.
Inspection of United States Government vessels.	SEC. 20. That United States Government vessels, whether transports of the army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.
Drawbacks.	DRAWBACKS.
Fuel used on vessels, to have duty refunded.	SEC. 21. That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.
Regulations.	SEC. 22. That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labeling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: <i>Provided</i> , That the exportation shall be within three years after the importation of the foreign material used or constituting the basis for drawback: <i>And provided further</i> , That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: <i>And provided further</i> , That the imported mate-
Allowed on articles of imported materials, or similar domestic.	
Provisos. Time limit.	
Materials not entitled.	
Identification, etc.	

rials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund if made shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe. *Provided, however,* That no drawbacks shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America or to any Territory or place under the jurisdiction and the control of the Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty.

Payment.

Not allowed on articles to United States admitted free.

SEC. 23. That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable may be delivered to the importer thereof upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

Return of containers.  
Bond, etc.

SEC. 24. That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

Internal - revenue tax on all imports except from United States.

SEC. 25. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

Enforcement.

SEC. 26. That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved February twentieth, nineteen hundred and five, entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by section seventeen of said Act.

Trade-marks.  
Jurisdiction of Philippine courts.  
Vol. 33, p. 728.

SEC. 27. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or

Inconsistent laws, etc., repealed.  
Vol. 33, p. 928;  
Vol. 34, p. 24.

Rights and liabilities continued.

Prior offenses, etc.

Limitations not affected.

Pending suits, etc. repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the time when this Act shall take effect may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

In effect in 60 days. SEC. 28. That this Act shall take effect sixty days after its passage.

Approved

Eight minutes after Five o'clock P. M. Aug. 5th, 1909.

August 5, 1909.

SESSION LAWS, 61-1, p. 6.—*Tariff Act, hide schedules, etc.*

[S. Con. Res., No. 8.]  
Tariff Act.  
Enrollment corrected.

*Resolved by the Senate (the House of Representatives concurring),* That the Committees on Enrolled Bills of the two Houses be authorized to correct the enrolled bill of the House (H. R. 1438) entitled "An Act to provide revenue, equalize duties and encourage the industries of the United States, and for other purposes," by striking out the word "general" wherever it occurs in section two of said bill and inserting in lieu thereof the word "maximum," and they are further authorized to enroll paragraph 450 as follows:

Hides paragraph.  
Enrollment authorized.

Ante, p. 757.

450. Hides of cattle, raw or uncured, whether dry, salted, or pickled, shall be admitted free of duty: *Provided*, That on and after October first, nineteen hundred and nine, grain, buff, and split leather shall pay a duty of seven and one-half per centum ad valorem; that all boots and shoes, made wholly or in chief value of leather made from cattle hides and cattle skins of whatever weight, of cattle of the bovine species, including calfskins, shall pay a duty of ten per centum ad valorem; that harness, saddles and saddlery, in sets or in parts, finished or unfinished, composed wholly or in chief value of leather, shall pay a duty of twenty per centum ad valorem.

Passed August 5, 1909.

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Anise oil and anise-seed oil.....	661 free	412	Barley.....	252	389
Annatto.....	484 free	407	Malt.....	253	389
Anthoss oil.....	661 free	412	Pearled, patent, or hulled..	254	389
Anthracite coal.....	536 free	409	Barrels.....	493 free	407
Antimony.....	187	384	Domestic.....	493 free	407
Ore, crude sulphide, of....	485 free	407	Bars, iron and steel, for vessels..	§ 8 free	417
Antiquities, collections of.....	524 free	408	Baryta:		
Anvils.....	155	381	Carbonate of.....	500 free	408
Apatite.....	486 free	407	Sulphate of.....	49	371
Apparatus:			Barytes.....	49	371
Life-saving.....	633 free	411	Basswood lumber.....	218	385
Philosophical.....	677 free	412	Bauxite.....	501 free	408
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Children's.....	397	401	Bay water.....	334	393
Wearing.....	752 free	414	Beads, glass.....	445	404
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Appraisement of value (simili-			Beans.....	24, 270	370, 389
tude).....	§ 5	417	Beans.....	560 free	409
Argal.....	487 free	407	Tonka, tonqua, tonquin...	739 free	414
Argentine.....	188	384	Bed:		
Argol.....	487 free	407	Downs and feathers for. . .	567 free	409
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Arrack.....	332	392	Beef.....	311	391
Arrowroot.....	488 free	407	Beer.....	337	393
Arseniate of aniline.....	490 free	407	Coloring.....	22	370
Arsenic and sulphide of.....	489 free	407	Ginger.....	340	393
Art squares.....	408	401	Beeswax.....	502 free	408
Educational stops.....	491 free	407	Beet-root ashes.....	495 free	407
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Art, works of.....	757-759 free	415	Beltings.....	398, 412	401, 402
Artists, productions of Ameri-			Bergamot oil.....	661 free	412
can.....	757 free	415	Berlin blue.....	50	372
Articles:			Berries.....	24	370
Domestic growth, manufac-			Berries.....	560 free	409
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without addition.....	493 free	407	Bichromate of soda.....	82	373
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Asbestos.....	494	407	Bisque ware.....	100	374
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and wood.....	495 free	407	Spirituos.....	332	392
Asphaltum.....	496 free	407	Bitumen.....	496 free	407
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Asafetida.....	497 free	407	Bone.....	52	372
Asses' skins.....	605 free	410	Salts.....	685 free	413
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steel, parts of forgings.....	154	381	sledges:		
Axminster carpets.....	399	401	Iron.....	156	381
Azaleas.....	666 free	412	Steel.....	156	381
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Bagatelle balls.....	435	403	Fish.....	507 free	408
Bagging.....	366	397	Manufactures of.....	459	405
Bags.....	365	397	Blanc fixe.....	51	372
Domestic.....	493 free	407	Blankets.....	393	400
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Balm of Gilead.....	498	407	Dragon's.....	559 free	409
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Balsams.....	560 free	409	Blooms.....	146	379
Bamboo reeds.....	756 free	415	Blown glass.....	108, 109	375
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Band iron.....	140	378	Blue clay.....	535 free	409
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Boats, life.....	633 free	411	Nuts.....	583 free	410
Bookings.....	406	401	Paste.....	517 free	408
Boiler:			Pebbles.....	519 free	408
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Tubes, flues, or stays.....	157	382	Breccia.....	520 free	408
Bologna sausages.....	509 free	408	Brick.....	93, 94	373
Bolt blanks.....	158	382	Fire.....	93, 94	373
Bolting cloths.....	510 free	408	Brimstone.....	727 free	414
Bolts:			Bristles.....	426	403
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Heading.....	755 free	415	British gum.....	324	392
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Shingle.....	755 free	415	Bronze:		
Stave.....	755 free	415	Casts.....	677 free	412
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Of tobacco manufacturer....	\$ 33	424	Buds.....	24	370
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Oleomargarine manufac-			Bulbous roots.....	560, 699 free	409, 413
turer.....	\$ 41	425	Bulbs.....	24	370
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turers of goods in.....	\$ 24	421	Gold.....	522 free	408
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turer.....	\$ 41	425	Pearl, shell.....	429	403
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Bort.....	557 free	409	Of coins or medals.....	524 free	408
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Braces.....	412	402	Shells.....	542 free	409
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Braids.....	518 free	408	Cajeput oil.....	661 free	412
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Of potash, crude or fused..	685 free	413	Chinese blue.....	50	372
Of strontia.....	725 free	414	Chip braids, plaits, and laces..	518 free	408
Carboys:			Chip, manufactures of.....	460	405
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Glass.....	103	374	Of potash.....	685 free	413
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Casks.....	228	386	Of iron.....	132	377
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Cassia.....	713 free	414	Cinchona bark.....	499 free	408
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Cayenne pepper.....	326	392	Clay pipes.....	468	406
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Cedrat oil.....	661 free	412	Cliff stone.....	723 free	414
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Crude, fiber, leaves, shells.....	542 free	409	Corset lacings.....	354	396
Cocoa fiber matting.....	464	406	Damask.....	355	396
Cocanut oil.....	661 free	412	Drawers.....	352	396
Cocanuts.....	582 free	410	Embroideries.....	373	397
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Carpets.....	369	397	Currants, Zante or other.....	578 free	410
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Drawings.....	758 free	415	Of madder.....	639 free	411
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tions.....	26	371	Felt and felt fabrics.....	396	400
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Grains, ground, manufac-			Bait.....	572 free	409
tured, pulverized, re-			Bladders.....	507 free	408
fined.....	437	403	Cans.....	296	390
Ore.....	562 free	409	Fresh.....	571 free	409
Enameled ironware.....	171, 172	383	Frozen.....	293	390
Engravers' diamonds.....	557 free	409	Frozen.....	571 free	409
Engravings.....	423	403	Glue.....	27	371
Engravings.....	512 free	408	Herrings.....	294	390
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Eggs.....	471 free	498	Professional.....	596 free	501
Skins.....	400 free	496	Boot, shoe, and corset lacings....	263	486
Bismuth.....	402 free	496	Leather.....	341	492
Bisque ware.....	84, 85	469, 470	Boracic acid.....	2	466
Bitumen.....	390 free	495	Borate of:		
Bituminous coal.....	318½	491	Lime.....	10	466
Black:			Soda.....	10	466
Bone.....	40	467	Borax:		
Copper.....	452 free	497	Crude.....	10	466
Ivory, bone, or vegetable....	40	467	Refined.....	10	466
Lamp.....	40	467	Bort or diamond dust.....	467 free	497
Oxide of tin.....	653 free	503	Botany, specimens of.....	625 free	503
Salts.....	595 free	501	Bottles.....	88, 90	470
Sheet iron and steel.....	118	473	Quicksilver, returned.....	387 free	495
Taggers, iron and steel.....	118	473	Bottoms, copper.....	161	477
Blacking.....	9	466	Bounty on sugar.....	182, 182½	478
Blacksmiths' hammers and			Box:		
sledges.....	129	475	Shooks.....	180	478
Bladders:			Wood.....	676, 684 free	504
Crude.....	403 free	493	Boxes:		
Manufactures of.....	351	493	American shooks returned		
Blanc-fixe.....	39	467	as.....	387 free	495
Blank books.....	311	490	Shooks, returned, contain-		
Blankets, wool.....	282	488	ing oranges and lemons..	216	481
Blanks for railway tires.....	156	476	Packing.....	180	478
Blasting caps.....	327	327	Braces:		
Blocks:			Cotton.....	263	486
Granite.....	106	472	Wool.....	286	488
Last, wagon, oar, gun, head-			Silk.....	300	489
ing, and similar.....	679 free	504	Brads.....	149	476
Lead.....	166	477	Braids.....	417 free	496
Zinc.....	174	477	Cotton.....	263	486
Blood, dried.....	404 free	496	Wool.....	286	488

	Paragraph.	Page.		Paragraph.	Page.
Braids, silk.....	300	489	Cables:		
Branding.....	§ 5	506	Istle, Tampico fiber, ma-		
Brandy..... 237, 238, 241,	244	482	nila, and sisal grass.....	268	487
Coloring for.....	16	466	Hemp.....	268	487
Brass:			Cacao.....	447 free	497
Clippings and old brass....	159	477	Cadmium.....	427 free	497
In bars or pigs.....	159	477	Cajeput oil.....	568 free	568
Old.....	159	477	Cake:		
Brazier's copper.....	161	477	Alum.....	8	466
Brazil nuts.....	491 free	498	Aluminous.....	8	466
Paste.....	416 free	496	Salt.....	622 free	503
Brazilian pebbles.....	418 free	496	Calamine.....	428 free	497
Bread knives.....	140	475	Calcined magnesia.....	24	467
Brecca, or breccia.....	419 free	419	Calfskins:		
Breech-loading firearms.....	143	476	Bookbinders'.....	341	492
Briar wood.....	684 free	504	Tanned and dressed.....	341	492
Brick.....	76	469	Camel:		
Magnesic fire.....	77	469	Hair of, roving, roping, or		
Brimstone, crude.....	642 free	503	tops.....	279	487
Bristles.....	314	490	Hair, raw.....	685 free	504
	420 free	496	Cameos.....	336	492
Britannia metal.....	584 free	501	Camphor:		
British gum.....	233	482	Crude.....	429 free	497
Brokers, custom-house, licenses			Refined.....	10½	466
to.....	§ 23	511	Canary seed.....	611 free	502
Bromine.....	421 free	496	Candle wicking, cotton.....	263	486
Bronze:			Candy, sugar.....	183	479
Flitters.....	160	477	Cane, chair and reeds.....	179	478
Metal leaf.....	160	477	Caps:		
Powder.....	160	477	Blasting.....	327	491
Broom corn.....	422 free	496	Percussion.....	327	491
Brooms.....	314	490	Capsicum.....	235	492
Brushes.....	314	490	Caraway seed.....	611 free	502
Buckwheat.....	190	480	Oil of.....	568 free	500
Buds.....	16½	466	Carbon, animal.....	408 free	495
	470 free	497	Carbonate:		
Building:			Mineral of magnesia.....	543 free	499
Forms.....	113	472	Of ammonia.....	8½	466
Stone..... 105½,	106	471, 472	Of baryta.....	395 free	495
Bulb beams.....	113	472	Of magnesia.....	8½	467
Bulbous roots.....	16½	466	Of potash.....	595 free	501
	470 free	497	Of strontia.....	640 free	503
Bulbs.....	16½	466	Carbonized noils.....	279	487
	470, 611 free	497, 502	Wool.....	279	487
Bullion, gold or silver.....	423 free	496	Carboys of:		
Bullions, metal thread.....	162	477	American manufacture....	387 free	495
Bunting, wool.....	283	488	Glass.....	88	470
Burgundy pitch.....	424 free	496	Cardamom seed.....	611 free	502
Burlaps.....	424½ free	496	Cardboards.....	308	490
Bags for grain, made of....	424½ free	496	Card:		
Burnishing stones.....	594 free	501	Clothing.....	132	475
Burr stones in blocks.....	638 free	503	Waste.....	685 free	504
Butchers' knives, forks, and			Carded waste.....	279	487
steels.....	140	475	Carded or combed silk.....	298	489
Butter.....	194	480	Cards, playing.....	312	490
Cocoa.....	230	482	Carmines.....	48	468
Knives.....	140	475		514 free	499
Substitutes for.....	194	480	Carpeting, felt.....	294	489
Butterine (cocoa).....	230	482	Carpet:		
Button forms.....	315	491	Druggets and bockings.....	294	489
Buttons:			Mats, rugs for floors, screens,		
Agate.....	316	491	covers, hassocks, art		
Bone.....	317	491	squares.....	296	489
Glass.....	317	491	Rugs for floors.....	296	489
Horn.....	317	491	Carpets:		
Ivory and vegetable ivory..	317	491	Aubusson, Axminster, mo-		
Pearl.....	316	491	quette, and chenille....	287	488
Shell.....	316	491	Brussels.....	289	488
Shoe.....	318	491	Tapestry.....	291	489
Wool.....	286	488	Chain, Venetian.....	292	489
Butts, jute.....	497 free	498	Cork.....	273	487
Cabbages.....	425 free	497	Felt.....	294	489
Cabinet woods in the log.....	684 free	504	Jute or hemp.....	269	487

	Paragraph.	Page.		Paragraph.	Page.
Carpets—Continued.			Cherry juice .....	247	483
Saxony, Wilton, and Tour-			Chessmen and chess balls .....	320	491
nay velvet .....	288	488	Chicory root .....	227, 435 free	481, 497
Treble ingrain .....	292	489	Chinaware .....	84, 85	469, 470
Two-ply ingrain .....	293	489	Chinese blue .....	38	467
Velvet .....	290	488	Chip for ornamenting hats .....	417 free	496
Velvet, tapestry .....	290	488	Manufactures of .....	352	493
Wool, Dutch .....	293	489	Chloral hydrate .....	12	466
Wool, flax, or cotton .....	295	489	Chlorate of:		
Woven whole for rooms .....	287	488	Potash .....	595 free	501
Car-truck channels .....	113	472	Soda .....	621 free	503
Carving knives and forks .....	140	475	Chloroform .....	13	466
Casks:			Chocolate .....	229	481
Of American manufacture .....	387 free	495	Confectionery .....	229	481
Empty .....	180	478	Chromate of:		
Cases, musical instrument .....	326½	491	Iron .....	438 free	497
Cassava or cassada .....	646 free	503	Potash .....	54	468
Cassia and cassia buds .....	626 free	503	Soda .....	66	469
Oil of .....	568 free	500	Chrome green .....	41	467
Cassiterite, or black oxide of			Chromic acid .....	3	466
tin .....	653 free	503	Ore .....	438 free	497
Castile soap .....	63	468	Chronometers, box or ship .....	172	477
Cast hollow ware .....	136	475	Cider .....	436 free	497
Castings:			Cigar boxes .....	§ 26	511
Iron .....	134	475	Cigarette:		
Malleable iron .....	135	475	Books and book covers .....	359	494
Steel .....	122	473	Paper .....	359	494
Cast iron, irons, sad irons, tail-			Cigarettes .....	188	479
lor's irons, hatters' irons .....	134	475	Cigars .....	188	479
Pipe .....	133	475	Cinchona bark .....	394 free	495
Plates for stoves .....	134	475	Salts of .....	601 free	502
Vessels .....	134	475	Cinnamon:		
Castor .....	430 free	497	And chips of .....	627 free	503
Beans or seeds .....	205	480	Oil .....	568 free	500
Oil .....	27	467	Circular saws .....	154	476
Catgut:			Citrate of lime .....	536 free	499
Manufactures of .....	351	493	Citric acid .....	4	466
Unmanufactured .....	431 free	497	Citronella oil .....	568 free	500
Worm gut .....	431 free	497	Civet .....	437 free	497
Cattle hair .....	504 free	499	Oil .....	568 free	500
Neat, importation of .....	§ 17	509	Clapboards:		
Caustic potash .....	595 free	501	Pine .....	677 free	504
Soda .....	65	469	Spruce .....	678 free	504
Cedar in the log .....	684 free	504	Clay:		
Lumber .....	676 free	504	China or kaolin .....	82	469
Cement .....	79	469	Common blue .....	439 free	497
Cerium .....	432 free	497	Unwrought .....	82	469
Chains of all kinds .....	137	475	Wrought .....	82	469
Chair, cane or reeds .....	179	478	Cliff stone .....	638 free	503
Chalk:			Clippings:		
French .....	11	466	As paper stock .....	577 free	501
Precipitated .....	11	466	Of brass or Dutch metal .....	159	477
Prepared .....	11	466	Of copper .....	452 free	497
Preparation of .....	11	466	Cloak pins .....	170	477
Red .....	11	466	Cloaks made of wool, worsted .....	285	488
Unmanufactured .....	433 free	497	Clocks .....	173	477
Champagne .....	243	483	Clock wire .....	124	474
Channels, car truck .....	113	472	Cloth:		
Charcoal .....	434 free	497	Bolting .....	407 free	496
Iron .....	111	472	Cotton .....	252, 257	252-257
Charms .....	84	469	Crimoline .....	333	492
Charts .....	311, 410, 411, 412 free	490, 496	Cut for buttons .....	315	491
Cheese .....	195	480	Gunny, old .....	501 free	499
Knives .....	140	475	Gunny, as bagging for cot-		
Chemical:			ton .....	392½ free	495
Acids .....	363 free	494	Hair known as hair seating .....	334	492
Compounds .....	60	468	Oil, for floors .....	273	487
Salts .....	60	468	Waterproof .....	273	487
Wood pulp .....	303	489	Clothing:		
Chenille:			Card .....	132	475
Carpets .....	287	488	Ready-made, cotton .....	258	486
Curtains, table covers .....	260	486	Ready-made, silk .....	301	489
Chenilles, silk .....	299	489	Ready-made, wool .....	284	488
Cheroots .....	188	479	Cloths, gunny, old or refuse .....	501 free	499

	Paragraph.	Page.		Paragraph.	Page.
Cloves and clove stems.....	628 free	503	Colors and paints—Continued.		
Coal:			Quicksilver, colors contain-		
Anthracite, and coal stores			ing.....	45	468
of American vessels.....	441 free	497	Red lead.....	51	468
Bituminous and shale.....	318½	491	Red prussiate of potash....	57	468
Coke.....	318½	491	Ultramarine blue.....	43	467
Slack and culm.....	318½	491	Vermilion red.....	45	468
Coal tar:			Wash blue.....	43	467
Colors.....	14	466	White acetate of lead.....	49	468
Crude.....	443 free	497	White lead.....	52	468
Dyes.....	14	466	White paint, containing		
Preparations, medicinal....	58	468	zinc.....	47	468
Preparation and products of	443 free	497	Whiting, or Paris white....	46	468
Coat linings of wool.....	283	488	Zinc, oxide of.....	47	468
Cobalt and cobalt ore.....	444 free	497	Columns and posts, TT.....	113	472
Oxide of.....	14½	466	Combination guns.....	143	476
Cocculus indicus.....	445 free	497	Comfits.....	218	481
Cochineal.....	446 free	497	Compounds:		
Cocoa:			Alcoholic.....	7	466
Crude.....	447 free	497	Chemical.....	60	468
Butter.....	230	482	Of pyroxyline.....	15	466
Butterine.....	230	482	Or preparations, distilled		
Fiber mats and matting....	356	493	spirits.....	239	482
Leaves and shell.....	447 free	497	Component material of chief		
Nuts in the shell.....	224	481	value.....	\$ 4	506
Nuts, prepared.....	218	481	Composition metal, copper.....	452 free	497
Or coir matting.....	356	493	Conception, articles for prevent-		
Prepared or manufactured..	229	481	ing.....	\$10	508
Cocoons, silk.....	617 free	502	Concentrated melada and mo-		
Cod-liver oil.....	28	467	lasses.....	182½	478
Cod oil.....	499 free	498	Concrete.....	182½	478
Coffee.....	448 free	497	Condensed milk.....	196	480
Substitute for.....	231	482	Confectionery.....	183	479
Coins:			Chocolate.....	229	481
Foreign, values of.....	\$ 25	511	Connecting rods, steel.....	122	473
Gold, silver, and copper....	449 free	497	Convict labor, prohibition of		
Old.....	426 free	497	importation of goods product		
Coir and coir yarn.....	450 free	497	of.....	\$ 24	511
Coke.....	318½	491	Cooks' knives, forks, and steels.	140	475
Collars.....	275	487	Copper:		
Collections of antiquities.....	426 free	497	Black or coarse.....	453 free	497
Colleges and institutions.....	413 free	496,	Bottoms.....	161	477
	585, 603, 686 free	501,	Braziers.....	161	477
		502, 505	Cement.....	453 free	497
Collodion and all compounds			Clippings from new.....	452 free	497
thereof.....	15	466	Coins.....	449 free	497
Cologne water.....	7	466	Composition metal.....	452 free	497
Coloring for:			Medals.....	551 free	500
Beer.....	16	466	Old.....	452 free	497
Brandy.....	16	466	Ores.....	451 free	497
Other liquors.....	16	466	Plates, bars, ingots, pigs, or		
Wine.....	16	466	other forms.....	454 free	497
Colors and paints:			Regulus of.....	453 free	497
Alizarine.....	368 free	494	Rolled plates of.....	161	477
All coal tar.....	14	466	Rods.....	161	477
All other paints, colors, and			Sheathing.....	161	477
pigments.....	48	468	Sheets of.....	161	477
Baryta, sulphate of.....	37	467	Subacetate of.....	666 free	504
Black.....	40	467	Sulphate of.....	405 free	496
Blanc fixe.....	39	467	Copperas.....	455 free	497
Blues.....	38	467	Copra.....	218	481
Brown acetate of lead.....	49	469	Copying:		
Chrome and chromium.....	41	467	Books.....	307	490
Chrome green.....	41	467	Paper.....	307	490
Chrome yellow.....	41	467	Coral:		
Crayons.....	48	468	Manufactures of.....	351	493
Frostings.....	48	468	Unmanufactured.....	456 free	497
Lakes.....	48	468	Cordage istle or tampico fiber,		
Litharge.....	49	468	manila, sisal grass or sunn....	268	487
Ocher and ocher earths....	42	467	Hemp.....	268	487
Orange mineral.....	51	468	Cordials.....	240	482
Oxide of cobalt.....	14½	466	Wines and other liquors, as-		
Oxide of zinc.....	47	468	certainment of proof.....	238	482

	Paragraph.	Page.		Paragraph.	Page.
Cords:			Cotton—Continued.		
Silk.....	300	489	Wearing apparel.....	258	486
Cotton.....	263	486	Webbing.....	263	486
Wool.....	286	488	Yarn.....	250	484
Corduroys, cotton.....	259	486	Crank pins, steel.....	126	474
Coriander seed.....	611 free	502	Cranks, mill, wrought iron.....	126	474
Cork:			Cream:		
Carpets.....	273	487	Of tartar.....	73	469
Manufactures of.....	351	493	Nuts.....	491 free	498
Wood or bark, unmanufactured.....	457 free	497	Crinoline cloth:		
Corks.....	319	491	Hair.....	333	492
Corn.....	190	480	Wire.....	124	474
Broom.....	422 free	496	Crochet needles.....	150	476
Meal.....	190	480	Crockery ware:		
Corporations, works of art specially imported for.....	686 free	505	Not decorated.....	84	469
Corset lacings:			Decorated.....	85	470
Cotton.....	263	486	Crosscut saws.....	152	476
Wire.....	124	474	Cocoa or cacao.....	447 free	497
Corticene.....	273	487	Cotton seed.....	611 free	502
Cosmetics.....	61	468	Oil.....	568 free	500
Cotton.....	458 free	497	Crowbars, iron or steel.....	129	475
Bagging for.....	392½ free	495	Crucibles.....	83	469
Boot lacings.....	263	486	Crude minerals.....	556 free	500
Braces.....	263	486	Cryolite or kryolite.....	460 free	497
Braids.....	263	486	Crystals:		
Candle wicks.....	263	486	Alum.....	8	466
Carpets or carpeting.....	295	489	Lees.....	74	469
Chenille curtains.....	260	486	Soda.....	67	469
Chenille goods.....	260	486	Cubic nitrate.....	621 free	503
Chenille table covers.....	260	486	Cudbear.....	461 free	497
Cloth.....	257	484, 485	Cuffs.....	275	487
Curtains, chenille.....	260	486	Culm of coal.....	318½	491
Duck and damask.....	264	487	Cultivators.....	591 free	501
Drawers.....	262	486	Cummin seed.....	611 free	502
Elastic webbing.....	263	486	Curling stones.....	462 free	497
Flocks.....	450 free	497	Currants, Zante.....	217	481
Galloons.....	263	486	Curry, powder and curry.....	463 free	497
Gimps.....	263	486	Curtains:		
Gins.....	591 free	501	Chenille, cotton.....	260	486
Goring.....	263	486	Lace, window.....	276	487
Handkerchiefs.....	258	486	Custom-house brokers, licenses to.....	\$ 23	511
Hatter's plush.....	593 free	501	Cutch.....	464 free	497
Hose and half hose.....	261, 262	486	Cuttings, hide.....	506 free	499
Laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, and handkerchiefs.....	276	487	Cuttlefish bone.....	465 free	497
Lacings for boots, shoes, and corsets.....	263	486	Cyanite.....	526 free	499
Lining for bicycle tires.....	263	486	Cylinder and crown glass.....	92	470
Manufactures of.....	264	487	Dandelion root.....	231	482
Neckties or neckwear.....	258	486	Darning needles.....	466 free	497
Nettings.....	276	487	Dates.....	213½	481
Pile fabrics.....	259	486	Deals.....	676 free	504
Plushes.....	259	486	Decanters.....	88, 90	470
Seed.....	611 free	502	Decoctions of logwood and dye-woods.....	18	466
Seed oil.....	568 free	500	Degras.....	645 free	503
Shirts.....	262	486	Demijohns.....	88	470
Sleeve linings.....	260	486	Dentifrices.....	61	468
Spindle binding.....	263	486	Dextrine.....	233	482
Stockings.....	261, 262	486	Diamonds.....	467 free	497
Suspenders.....	263	486	Bort.....	467 free	497
Table covers, chenille.....	260	486	Dust.....	467 free	497
Tape.....	263	486	Engraver's.....	467 free	497
Thread.....	250, 251	484	Glazier's.....	467 free	497
Ties of iron or steel.....	459 free	497	Miner's.....	467 free	497
Trimming.....	276	487	Watch jewels.....	467 free	497
Velvets and velveteens.....	259	486	Dice.....	320	491
Warps.....	250	484	Die blocks, steel.....	122	473
Waste.....	458 free	497	Discriminating duty.....	\$ 14	509
			Disks, glass.....	496 free	498
			Distilled oils.....	60	468
			Divi-divi.....	468 free	497
			Dolls and doll heads.....	321	491
			Dolmans.....	285	488

	Paragraph.	Page.		Paragraph.	Page.
Domestic articles returned.....	387 free	495	Ebony wood.....	684 free	505
Down quilts.....	328	491	Edgings, flax, or other vegetable		
Downs.....	328	491	fiber.....	276	487
	477 free	498	Effects:		
Drag saws.....	154	476	Household, of persons ar-		
Dragons' blood.....	469 free	497	riving in the United		
Draughts.....	320	491	States.....	414 free	496
Drawback.....	§ 22	510	Of citizens of the United		
Reimported domestic arti-			States dying abroad.....	583 free	501
cles (sec. 19).....	387 free	495	Of Indians.....	582 free	501
Drawers, cotton.....	262	486	Personal.....	669 free	504
Drawing paper.....	310	490	Eggs.....	198½	480
Dress trimmings.....	286	488	Birds.....	471 free	498
Dressed line:			Fish.....	471 free	498
Flax.....	265	487	Insects.....	471 free	498
Hemp.....	266	487	Silk worms.....	618 free	502
Dried:			Embroidered:		
Acorns.....	365 free	494	Articles, flax, jute, or cot-		
Apples.....	213	481	ton, or other vegetable		
Blood.....	404 free	496	fiber.....	276	487
Chicory root.....	435 free	497	Handkerchiefs.....	276	487
Fibers, insects, etc.....	16½	466	Wool, worsted, hair of the		
	470 free	497	camel, goat, alpaca, or		
Fish.....	209	480	other animal.....	286	488
Pease.....	203	480	Silk.....	301	489
Drill rods.....	124	474	Embroideries.....	301	489
Drills, agricultural.....	591 free	501	Emery:		
Dross, lead.....	165	477	Grains.....	322	491
Druggets.....	294	489	Manufactured.....	322	491
Drugs.....	16½	466	Ore.....	472 free	498
	470 free	497	Enamel, fusible.....	101	471
Dry plates or films, photo-			Enameled:		
graphic.....	358½	494	Ironware.....	144	476
Duck and damask cottons.....	264	486	Brick.....	76	469
Dust, diamond.....	467 free	497	Leather.....	341	492
Dusters, feather.....	314	490	Tile.....	78	469
Dutch:			Encaustic tiles.....	78	469
Ingrain carpets.....	293	489	Enfleurage grease.....	568 free	500
Metal, in leaf.....	160	477	Engraved:		
Dye:			Fashion plates.....	476 free	498
Lac.....	527 free	499	Steel plates.....	151	476
Stuffs.....	470 free	497	Glass.....	97	471
Dyeing:			Engravers' diamonds.....	467 free	497
Articles in a crude state...	386 free	495	Engravings.....	410, 412, 687 free	496, 505
Herbs, etc., used for.....	16½	466	Envelopes.....	307, 308, 309	490
	470 free	497	Epsom salts.....	24	467
Extracts and decoctions for.	16½	466		542 free	499
	470 free	497	Equipment of vessels, articles		
Dyes:			imported for.....	§§ 7, 8	506
All coal tar.....	14	466	Erasers, or parts thereof.....	138	475
Alizarine.....	368 free	494	Ergot.....	473 free	498
Extract of logwood.....	18	466	Essential oils.....	60	468
Lac.....	527 free	499	Etchings.....	412, 575, 686 free	496, 500, 505
Dyewoods, extracts of.....	18	466			
Earth, barytes.....	395 free	495	Printed more than twenty		
Earthenware:			years.....	410 free	496
Common yellow and brown..	83	469	Ethers.....	17	466
Crucibles.....	83	469	Fruit.....	17	466
Decorated.....	85	470	Nitrous.....	17	466
Lava tips.....	86	470	Sulphuric.....	17	466
Not decorated.....	84	469	Excrescences.....	16½	466
Plain.....	84	469		470 free	497
Ornamented.....	85	470	Explosive substances.....	325	491
Stone and crockery.....	84, 85	469, 470	Expressed oils.....	60	468
Earths:			Extracts of:		
Ochery.....	42	467	Meat.....	225	481
	566 free	500	Opium, aqueous.....	35	467
Wrought or manufactured..	82	469	Rocoa or roucou.....	375 free	495
Sienna.....	42	467	Safflower.....	605 free	502
	566 free	500	Saffron.....	605 free	502
Umber.....	42	467	Sumac.....	18	466
	566 free	500	Barks.....	18	466
Unwrought and unmanufac-			Dyewoods.....	18	466
tured.....	82	469	Hemlock bark.....	18	466

Extracts of—Continued.	Paragraph.	Page.	Fish—Continued.	Paragraph.	Page.
Indigo.....	514 free	500	Smoked, otherwise pre-		
Licorice.....	23	467	pared.....	209	480
Logwood.....	18	466	Sounds.....	19	466
Madder.....	541 free	499		403 free	496
Munjeet.....	541 free	499	Flannel, wool, for underwear...	282	488
Eyeglasses.....	98	471	Flasks, quicksilver, returned...	387 free	495
Fancy soap.....	63	468	Flat rails, iron or steel.....	117	473
Fans:			Flax:		
Of all kinds, except common			For covering cotton.....	392½ free	495
palm-leaf fans.....	330	491	Gill netting.....	272	487
Palm-leaf, common.....	474 free	498	Hackled, known as "dressed		
Farina.....	475 free	498	line".....	265	487
Fashion plates.....	476 free	498	Hemp, jute, or other fiber,		
Feather dusters.....	314	490	all manufactures of.....	277	487
Feathers.....	328	491	Hydraulic hose.....	273½	487
For beds.....	477 free	498	Laces, edgings, nettings and		
Ornamental.....	328	491	veilings, embroideries, in-		
Feldspar.....	478 free	498	sertings, neck ruffings,		
Felt:			ruchings, trimmings, tuck-		
Adhesive, for sheathing ves-			ings, lace window cur-		
sels.....	479 free	498	tains, tamboured articles.	276	487
Carpeting.....	294	489	Manufactures of.....	277	487
Roofing.....	304	489	Nets.....	272	487
Wool, for printing machines	282	488	Not hackled.....	497 free	498
Fence posts:			Oilcloth for floors.....	273	487
Wood.....	673 free	504	Seed.....	206	480
Rods of iron or steel.....	123	474	Seed oil.....	29	467
Fennel:			Seines.....	272	487
Oil.....	568 free	500	Straw.....	497 free	498
Seed.....	611 free	502	Tapes.....	275½	487
Fenugreek seed.....	611 free	502	Tow of.....	497 free	498
Ferro:			Waste, unmanufactured....	497 free	498
Manganese.....	110	472	Waterproof cloth.....	273	487
Silicon.....	110	472	Webs.....	272	487
Fiber:			Yarns or threads.....	274	487
Tampico.....	497 free	498	Flint.....	484 free	498
Wares, indurated.....	353	493	Stones, ground.....	484 free	498
Fibers, dried.....	16½	466	Floats, metal.....	141	475
	470 free	498	Flocks, wool.....	279	487
Fibrin.....	480 free	498	Floor matting.....	485 free	498
Fibrous substances, vegetable..	497 free	498	Floss, silk.....	298	489
Figs.....	217	481	Flour:		
Filberts.....	222	481	Rice.....	193	480
Files, file blanks.....	141	475	Rye.....	190	480
Films, photographic.....	358½	494	Sago.....	606 free	502
Filtering paper.....	307	490	Snuff.....	187	479
Firearms.....	142	475	Wheat.....	190	480
Sporting.....	143	476	Flower seeds.....	611 free	502
Combination shotguns and			Flowers, as drugs.....	16½	466
rifles.....	143	476		470 free	497
Fireboards, paper for.....	310	490	Flues, boiler.....	130	475
Fire brick, magnesian.....	77	469	Forgings of iron or steel....	115, 126	472, 474
Firecrackers.....	323	491	Forks, tuning.....	326½	491
Firewood.....	673 free	504	Fossils.....	486 free	498
Fish:			Fowls:		
American caught.....	568 free	500	Land and water.....	401 free	496
Anchovies.....	208, 210	480	Poultry.....	226	481
Bladders.....	19	466	Frames:		
	403 free	496	For optical instruments,		
Canned.....	211	481	etc.....	98	471
Eggs.....	471 free	498	Of looking-glass plate....	96	471
For bait.....	482 free	498	Freestone.....	105½, 106	471, 472
Fresh, frozen, or packed in			French chalk.....	11	466
ice.....	481 free	498	Fresh beef.....	224½	481
Glue.....	19	466	Friction matches.....	326	491
Herrings, pickled, frozen, or			Fringes.....	286	488
salted.....	210	481	Silk.....	300	489
Oil, product of American			Fruit:		
fisheries.....	568 free	500	Essences.....	17	466
Oil, other.....	34	467	Ethers.....	17	466
Plates.....	152	476	Juice.....	247	483
Salt water.....	210	481	Knives.....	140	475
Sardines.....	208-210	480	Oils.....	17	466
Shell.....	615 free	502	Plants, tropical and semi-		
Skins.....	483 free	498	tropical.....	487 free	498

	Paragraph.	Page.		Paragraph.	Page.
<b>Fruits:</b>			<b>Glass—Continued.</b>		
Apples.....	213	481	✓ Pictorial paintings on.....	686 free	505
As drugs.....	16½	466	Plain green, molded, and		
	470 free	497	pressed.....	88	470
Currants, Zante.....	217	481	Plates or disks.....	496 free	498
Dates.....	213½	481	Slides for magic lanterns...	101	471
Grapes.....	214	481	Spectacles.....	98	471
Green, ripe, or dried.....	489 free	498	✓ Stained or painted windows	102	471
Olives.....	215	481		686 free	505
Oranges, lemons, and limes.	216	481	✓ Unpolished cylinder, crown,		
Pineapples.....	213½	481	and common window....	91	471
Plums, prunes, figs, raisins,			Vials.....	88	471
and other dried grapes...	217	481	✓ Windows, stained or paint-		
Preserved in their own			ed.....	102	471
juices.....	219	481	<b>Glassware:</b>		
Preserved in sugar, sirup,			Colored and plain.....	88	470
molasses.....	218	481	Opal.....	90	470
Tamarinds.....	490 free	498	Porcelain.....	90	470
Zante currants.....	217	481	Glazed earthenware.....	76, 78	469
Fulminates.....	324	491	Glazier's lead.....	167	477
Fulminating powders.....	324	491	Glazier's diamonds.....	467 free	497
<b>Furniture:</b>			<b>Gloves:</b>		
House.....	181	478	Leather.....	343-349	492, 493
Household, of persons from			Trunks.....	350	492
foreign countries.....	414 free	496	Glucose.....	183	479
<b>Fur:</b>			Glue.....	19	466
Hats.....	335	492	Fish or isinglass.....	19	466
Manufactures of.....	353	493	Stock.....	506 free	499
Pieces.....	492 free	498	Glycerin.....	20	467
Skins of all kinds.....	493 free	498	<b>Goat:</b>		
<b>Furs:</b>			Hair.....	279	487
Dressed.....	329	491		685 free	504
Undressed.....	492 free	498	Skins.....	341	492
Fusel oil.....	30	467	Goggles.....	98	471
Fusible enamel.....	101	471	<b>Gold:</b>		
Galloons.....	286	488	Coins.....	449 free	497
Silk.....	300	489	Beater's molds.....	498 free	498
Gambier.....	494 free	498	Beater's skins.....	498 free	498
Gas retorts.....	87	470	Bullion.....	423 free	496
Gelatine.....	19	466	Bullions.....	162	477
Manufactures of.....	354	493	Leaf.....	163	477
Gems for colleges.....	603 free	502	Medals.....	551 free	500
German silver.....	158	476	Ores.....	573 free	500
Gilead, balm of.....	393 free	495	Pens.....	169	477
Gill netting, flax.....	272	487	Size.....	44	467
Gimps.....	286	488	Threads.....	162	477
<b>Ginger:</b>			Sweepings of.....	644 free	503
Ale.....	248	483	<b>Goods liable to two or more</b>		
Cordial.....	244	483	rates of duty.....	\$ 4	505
Root.....	629 free	503	<b>Gorings, wool.....</b>	286	480
Wine.....	244	483	Silk.....	300	489
Gins, cotton.....	591 free	501	Cotton.....	263	486
Girders, iron or steel.....	113	472	<b>Grain bags:</b>		
<b>Glass:</b>			Made of burlaps.....	424½ free	496
✓ All articles of.....	89	470	Exported, filled with grain.	387 free	495
All manufactures of.....	102	471	Drugs.....	16½	466
Beads.....	99	471		470 free	497
Bent.....	97	471	<b>Granadilla wood.....</b>	684 free	504
Bottles.....	88, 90	470	Granite.....	105½, 106	471, 472
All other, plain, green, and			Grape sugar.....	183	479
colored.....	88	470	Grapes.....	214, 217	481
Broken and old.....	495 free	498	<b>Grass:</b>		
Carboys.....	88	470	Manufactures of.....	352	493
Cast polished plate.....	94, 95, 97	497	Seeds.....	611 free	502
✓ Cylinder and crown pol-			Suitable for making or orna-		
ished.....	92	470	menting hats.....	417 free	496
Demijohns.....	88	470	Sisal, binding twine made		
Fluted, rolled, or rough			of.....	399 free	496
plate.....	93	470	Sisal, unmanufactured.....	497 free	498
Head pins.....	170	477	Grasses, as paper stock.....	577 free	501
Lenses or pebble lenses.....	100	471	Grease.....	499 free	498
Magic-lantern slides.....	101	471	<b>Green:</b>		
Mirrors.....	102	471	Chrome.....	41	467
Old.....	495 free	498	Fruits.....	489 free	498
Optical instruments.....	98	471	Paris.....	59½	468



	Paragraph.	Page.		Paragraph.	Page.
Grindstones.....	107	472	Handkerchiefs:		
Ground:			Cotton.....	258	486
Beans or peanuts.....	223	481	Embroidered.....	276	487
Bones.....	408 free	496	Handle bolts.....	673 free	504
Chicory.....	227	481	Handles for:		
Plaster of paris.....	81	469	Curling stones.....	462 free	497
Guano.....	500 free	498	Knives or erasers.....	138	475
Gum:			Parasols and umbrellas.....	155½	476
British.....	233	482	Hangings, paper.....	310	490
Crude, of amber.....	369 free	494	Harrows.....	591 free	501
Shellac.....	527 free	499	Harvesters.....	591 free	501
Substitute.....	233	482	Hassocks, made of carpeting....	296	489
Gums and gum resins.....	16½	466	Hat:		
	470 free	497	Braids, chip.....	417 free	496
Gun:			Pins.....	170	477
Barrel molds, steel.....	122	473	Wire.....	124	474
Blocks.....	679 free	504	Hats.....	335	492
Powder.....	325	491	Wool.....	282	488
Wads.....	331	491	Hatters':		
Gunny:			Irons.....	134	475
Bags, old.....	501, 577 free	499, 501	Plush.....	593 free	501
Cloth for covering for cot-			Hay.....	199	480
ton.....	392½ free	495	Head nets.....	286	488
Guns.....	143	476	Heading:		
Gutta-percha:			Bolts.....	673 free	504
Crude.....	503 free	499	Blocks.....	679 free	504
Manufactures of.....	353	493	Heads, dolls'.....	321	491
Gut, cat, whip, or worm, un-			Hemlock bark, extracts of.....	18	466
manufactured.....	431 free	497	Hemp:		
Manufactures of.....	351	493	All manufactures of.....	277	487
Gypsum.....	81	469	Cables and cordages.....	268	487
Hackled flax.....	265	487	Carpets and carpeting.....	269	487
Hemp.....	266	487	Coverings for cotton.....	392½ free	495
Hair:			Hackled.....	266	487
Blankets made of.....	282	488	Manufactures of.....	277	487
Braces, bindings, and belt-			Not hackled.....	497 free	498
ings.....	286	488	New Zealand binding twine	399 free	496
Braids.....	286	488	Seed.....	611 free	502
Brushes.....	314	490	Seed oil.....	31	467
Buttons.....	286	488	Tow.....	497 free	498
Camel, goat, alpaca, and			Twine.....	268	487
other like animals.....	685 free	504	Waste.....	497 free	498
Camel, goat, alpaca, and			Yarns.....	274	487
other like animals, in the			Herbs.....	16½	466
form of roving, roping, or				470 free	497
tops.....	279	487	Herring oil.....	34	467
Curl'd.....	332½	492	Hewn timber.....	674 free	504
Cords and tassels.....	286	488	Hide:		
Cloth.....	333, 334	492	Cuttings, raw.....	506 free	499
Embroideries and laces....	286	488	Rope.....	507 free	499
Fabrics, knit.....	281	488	Hides and skins.....	505 free	499
Fabrics having india rubber			Hinge blanks.....	131	475
as a component material..	283	488	Hinges.....	131	475
Felts for printing machines.	282	488	Hoarhound seed.....	611 free	502
Flannels.....	285	488	Hobnails, wrought.....	146	476
Fringes and gimps.....	286	488	Hones.....	508 free	499
Hats.....	282	488	Honey.....	200	480
Horse, cattle, and other ani-			Hoods, braids, plaits, laces, etc.,		
mals.....	504 free	499	for.....	417 free	496
Human.....	332, 353	492, 493	Hoofs, unmanufactured.....	509 free	499
On the skin.....	685 free	504	Hoop iron.....	116	473
Pencils.....	314	490	Hop:		
Pins.....	170	477	Poles.....	673 free	504
Preparations and applica-			Roots.....	510 free	499
tions for the.....	61	468	Hops.....	201	480
Seating.....	334	492	Horn:		
Suspenders.....	286	488	Manufactures of.....	352	493
Wood sticks.....	684 free	504	Strips and tips.....	511 free	411
Hammer molds, steel.....	122	473	Horns, and parts of.....	511 free	411
Hammers, blacksmiths'.....	129	475	Horsehair.....	504 free	499
Handsaws.....	154	476	Horserakes.....	591 free	501
			Horseshoe nails, wrought.....	146	476

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Horseshoes, wrought iron or steel	148	476	Integuments of animals.....	403 free	496
Hose, hydraulic, linen.....	273½	487	Inventions, models of.....	557 free	500
House, furniture.....	181	478	Iodate of potash.....	55	468
Household effects.....	414 free	496	Iodine of potash.....	55	468
Of citizens of the United			Iodine.....	515 free	499
States dying in foreign			Iodoform.....	22	467
countries.....	583 free	501	Ipecac.....	516 free	499
Hubs for wheels.....	679 free	504	Iridium.....	517 free	499
Hunting knives.....	140	475	Iron and steel:		
Hydrate of:			Alloys.....	122	473
Chloral.....	12	466	Anchors.....	126	474
Potash.....	55	468	Andirons.....	134	475
Soda.....	595 free	501	Angles.....	113	472
Hydraulic:	65	469	Anvils.....	128	475
Cement.....	79	469	Axle bars.....	127	474
Hose, linen.....	273½	487	Axle blanks.....	127	474
Hydriodate of potash.....	55	468	Axles.....	127	474
Hydrographic charts.....	410 free	496	Back saws.....	154	476
Ice.....	512 free	499	Band iron.....	116, 119	473
Iceland moss.....	69	469	Bar iron.....	112	472
Imitation precious stones.....	338	492	Bars, steel.....	122	473
Imitations of:			Beams.....	113	472
Brandy, spirits, or wines...	241	482	Billets, steel.....	122	473
Mineral water.....	249	483	Black taggers.....	118	473
Implements of persons arriving			Blacksmiths' hammers and		
in the United States.....	596 free	501	sledges.....	129	475
India malacca joints.....	684 free	504	Blanks for railway wheels..	156	476
India rubber:			Blooms for railway wheels..	156	476
Crude.....	513 free	499	Blooms.....	122	473
Manufactures of.....	352	493	Bodkins.....	150	476
Milk of.....	513 free	499	Boiler or other plate.....	114	472
Refuse.....	513 free	499	Boiler or other tubes, pipes,		
Scrap.....	513 free	499	flues, or stays.....	130	475
Vulcanized.....	353	493	Bolt blanks.....	131	475
India-rubber:			Bolts.....	131	475
Clothing, ready-made, made			Brads.....	149	476
in part of.....	284	488	Card clothing.....	132	475
Women's and children's			Car-truck channels.....	113	472
dress goods of wool, etc.,			Carving knives and forks...	140	475
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Silk, etc., composed in part			Cast-iron pipe.....	133	475
of.....	300, 302	489	Cast-iron vessels.....	134	475
Indian corn.....	190	480	Castings of iron.....	134	475
Indians' goods and effects.....	582 free	501	Castings of malleable iron..	135	475
Indigo.....	514 free	499	Cast scrap.....	110	472
Extracts and pastes of, and			Chains of all kinds.....	137	475
carmines.....	514 free	499	Channels.....	113	472
Indicus, cocculus.....	445 free	497	Cheese knives.....	140	475
Indurated fiber wares.....	353	493	Chromate of.....	438 free	497
Ingots:			Circular saws.....	154	476
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Copper.....	454 free	497	Cogged ingots for railway		
Platina.....	589 free	501	wheels.....	156	476
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Ingrain:			Connecting rods, steel.....	122	473
Treble, three-ply carpets...	292	489	Cooks' knives.....	140	475
Two-ply carpets.....	293	489	Corrugated sheets of iron...	118	473
Ink.....	21	467	Corset wire.....	124	474
Powders.....	21	467	Cotton ties.....	459 free	497
Printers'.....	21	467	Crimped sheets.....	118	473
Insects:			Crimoline wire.....	124	474
Dried.....	16½	466	Crochet needles.....	150	476
Eggs.....	470 free	497	Crosscut saws.....	154	476
Insertings.....	471 free	498	Crowbars.....	129	475
Institutions, special importa-			Drag saws.....	154	476
tions for.....	410, 413, 585, 687, 688 free	496,	Dross or residuum from		
		501, 505	burnt pyrites.....	109½	472
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			Ferro-manganese.....	110	472
			Ferro-silicon.....	110	472

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Flats, bar iron.....	112	472		Rivet rods of iron or steel..	123	474	
Floats.....	141	475		Rivets.....	153	476	
Flues.....	130	475		Rods, connecting, steel.....	122	473	
Forged iron or steel.....	115	472		Rods, rivet, screw and fence	123	474	
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Forgings for axles.....	127	474		Round.....	112	472	
Forgings for vessels, steam engines, and locomotives..	126	474		Runners for umbrellas and parasols.....	155½	476	
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Girders.....	113	472		Saws.....	154	476	
Gun-barrel molds.....	122	473		Saw plates.....	122	473	
Handsaws.....	154	476		Scissors.....	140	475	
Handles for umbrellas and parasols.....	155½	476		Screws.....	155	476	
Hammers.....	129	475		Scrap, cast.....	110	472	
Hammer molds.....	122	473		Screw rods.....	123	474	
Hand and all other saws..	154	476		Scroll.....	116	473	
Hatters' irons.....	134	475		Sections of columns and posts.....	113	472	
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Hobnails.....	146	476		Shafts, crank, steel.....	122	473	
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Horseshoes.....	148	476		Shears.....	140	475	
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Ingots, cogged, steel.....	122	473		Sheets or plates coated with tin or lead.....	118, 121, 144	473, 476	
Ingots for railway wheels..	156	476		Shoes, horse, mule, or ox..	148	476	
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Kentledge.....	110	472		Slabs, steel.....	122	473	
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Knitting needles.....	150	476		Spiegeleisen.....	110	472	
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Residuum from burnt pyrites.....	109½	472		Umbrellas and parasol ribs, and stretcher frames, tips, runners, handles, or parts thereof.....	155½	476	

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Vegetable knives.....	140	475		Waste, undressed.....	497 free	498	
Wares or articles of iron, steel, or other metal, en- ameled or glazed.....	144	476		Yarn.....	267	487	
Washers.....	148	476		Kainite.....	526 free	499	
Watch wires.....	124	474		Kangaroo skins.....	341	492	
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Wheels, for railway purposes	156	476		Kelp.....	524 free	499	
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Wrist or crank pins.....	122	473		Fabrics.....	281	488	
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Wrought mill cranks.....	126	474		Knitting needles.....	150	476	
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Wrought nails.....	146	476		Knives:			
Isinglass.....	19	466		Table, hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', carving, cooks, and butchers'.....	140	475	
Istle:				Pocket or pen.....	138	475	
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Cables, cordage, and twine.	268	487		Kyanite.....	526 free	499	
Or tampico fiber.....	497 free	498		Labeling goods.....	§ 5	506	
Twine.....	399 free	496		Lac:			
Italian cloth.....	283	488		Dyes, button, crude, seed, shell, and stick.....	527 free	499	
Ivory and vegetable ivory:				Spirits.....	528 free	499	
Buttons.....	317	491		Sulphur.....	642 free	503	
Manufactures of.....	354	493		Lace:			
Black.....	40	467		Articles made of.....	276	487	
Ivory:				Cotton.....	276	487	
Sawed or cut into logs.....	519 free	499		Linen.....	276	487	
Vegetable.....	519 free	499		Silk, articles.....	301	489	
Manufactures of.....	354	493		Wool.....	286	488	
Jackets, wool, worsted, etc.....	285	488		Window curtains, flax, jute, or cotton.....	276	487	
Jalap.....	520 free	499		Laces of:			
Japan varnish.....	44	467		Flax, jute, cotton, or other vegetable fiber.....	276	487	
Japanned leather.....	341	492		Silk.....	301	489	
Japonica, terra.....	652 free	503		Straw, chip, grass, palm leaf, willow, osier, or rat- tan.....	417 free	496	
Jasmine or jasmine, oil of.....	568 free	500		Lacings for shoes or corsets.....	263	486	
Jellies.....	218	481		Lactarine.....	529 free	499	
Jet:				Lahn or Lame.....	654 free	503	
Manufactures of.....	351	493		Lampblack.....	40	467	
Trimings or ornaments.....	354	493		Lance wood.....	684 free	504	
Unmanufactured.....	521 free	499		Lanterns, magic, slides for.....	101	471	
Jewelry.....	336	492		Lard.....	225½	481	
Imitations of.....	336	492		Last blocks.....	679 free	504	
Jewels, watch or clock.....	467 free	497		Laths.....	680 free	504	
Joists.....	113	472		Laudanum.....	35	467	
Joss:				Lava:			
Light.....	522 free	499		Tips for gas burners.....	86	470	
Stick.....	522 free	499		Unmanufactured.....	531 free	499	
Juglandium oil.....	568 free	500		Lavender, oil of.....	568 free	500	
Jugs, containing still wine, gin- ger wine, ginger cordial, and vermouth.....	244	483		Lead:			
Juice:				Acetate of.....	49	468	
Cane or beet, sirups of.....	182½	478		Chromate of.....	41	467	
Lemon, lime, and sour orange.....	533 free	499		Chromium colors.....	41	467	
Prune and cherry.....	247	483		Glaziers'.....	167	477	
Junk, old.....	523 free	499		Molten and old refuse.....	166	477	
Jute.....	497 free	498		Nitrate of.....	50	468	
All manufactures of.....	277	487		Old scrap.....	166	477	
Bagging for cotton.....	392½ free	495		Ore and dross.....	165	477	
Butts.....	497 free	498		Pencils in wood.....	357, 358	494	
Butts, bagging for cotton made of.....	392½ free	495		Pigments.....	52	468	
Carpets and carpetings.....	269	487		Pigs and bars.....	166	477	
Hydraulic hose.....	273½	487		Pipes.....	167	477	
Laces, edgings, embroid- eries, insertings, neck ruffings, ruchings, trim- mings, tuckings, lace win- dow curtains and hand- kerchiefs, velvet carpets.....	276	487		Red.....	51	468	
				Scrap.....	166	477	

	Paragraph.	Page.		Paragraph.	Page.
Lead—Continued.			Limes:		
Sheets.....	167	477	Fresh.....	216	481
Shot.....	167	477	Oil of.....	568 free	500
White.....	52	468	Limestone.....	105½, 106	470, 471
Wire.....	167	477	Linen:		
Leaf:			Collars, cuffs, and shirts....	275	487
Aluminum.....	160	477	Hydraulic hose.....	273½	487
Dutch metal.....	160	477	Linoleum.....	273	487
Gold.....	163	477	Linseed.....	206	480
Silver and silver powder....	163	477	Oil.....	29	467
Leather:			Litharge.....	49	468
Belting.....	340	492	Lithographic:		
Bend.....	340	492	Charts.....	413 free	496
Bookbinders' calfskins.....	341	492	Prints for institutions, etc..	413 free	496
Boots.....	341	492	Stones.....	538 free	499
Calfskins.....	341	492	Litmus.....	539 free	499
Cut into shoe uppers.....	342	492	Live animals.....	189	479
Enameled.....	341	492	Loadstones.....	540 free	499
Gloves.....	343	492	Logs.....	672 free	504
Japanned.....	341	492	London purple.....	59½	468
Kangaroo skins.....	341	492	Looking-glass plate.....	95, 96	471
Manufactures of.....	353	493	Loops, iron.....	111	472
Morocco skins for.....	341	492	Lottery tickets and advertise-		
Patent.....	341	492	ments.....	§§ 10-12	508
Pianoforte, and pianoforte			Lumber.....	676 free	504
action.....	341	492	Lye of wood ashes.....	389 free	495
Sheep and goat skins.....	341	492	Macaroni.....	192	480
Shoes.....	341	492	Mace.....	630 free	503
Sole.....	339	492	Oil of.....	568 free	500
Upper, dressed.....	341	492	Machine blanketing.....	282	488
Vamps.....	342	492	Machinery:		
Leaves:			Imported for repair.....	§ 13	508
Artificial.....	328	491	Patterns for.....	557 free	500
As drugs.....	16½	466	Madder.....	541 free	499
470 free	497		Indian.....	541 free	499
Leeches.....	532 free	499	Magic lanterns, glass slides for..	101	471
Lees crystals.....	74	469	Magnesia.....	24	467
Leakage.....	244	483	Calcined.....	24	467
Lemonade.....	555 free	500	Carbonate of.....	24	467
Lemon:			Medicinal.....	24	467
Grass of.....	568 free	500	Native mineral, carbonate		
Juice.....	533 free	499	of.....	543 free	499
Oil of.....	568 free	500	Sulphate of.....	24,	467
Peel.....	220	481	Magnesite.....	542	499
570 free	500		Magnesium.....	543 free	499
Lemons.....	216	481	Magnesium.....	544 free	499
Lenses.....	100	471	Magnets.....	545 free	499
Disks for.....	496 free	498	Mahogany wood.....	684 free	504
Libraries of persons from foreign			Maize.....	190	480
countries.....	414 free	496	Malacca joints, Indian.....	684 free	504
Licenses to:			Malt:		
Custom-house brokers.....	§ 23	511	Barley.....	191	480
Produce sugar.....	182	478	Extract.....	246	483
Lichens, dried.....	16½	466	Manganese, oxide and ore of...	546 free	499
470 free	497		Manganiferous iron ore.....	109½	472
Licorice:			Mangel-wurzel seed.....	611 free	502
And extracts of.....	23	467	Manila:		
In paste.....	23	467	Twine.....	399 free	496
In rolls.....	23	467	Cables, cordage, and twine....	268	487
In other forms.....	23	467	Unmanufactured or un-		
Root.....	534 free	499	dressed.....	497 free	498
Lifeboats and life-saving appa-			Manna.....	547 free	499
ratus.....	535 free	499	Mantels, slate.....	108	472
Lignum-vitæ.....	684 free	504	Manufactured articles, nonenu-		
Lily of the valley.....	234½	482	merated.....	§ 3	505
Lime.....	80	468	Manufacturing, bonded ware-		
Borate of.....	10	466	house.....	§ 9	507
Chloride of.....	537 free	499	Manufactures:		
Citrate of.....	536 free	499	Component material of chief		
Hydraulic.....	79	469	value.....	§ 4	506
Juice.....	533 free	499	Convict labor, products of,		
Sulphate of.....	588 free	499	prohibited.....	§ 24	511

	Paragraph.	Page.		Paragraph.	Page.
<b>Manufactures—Continued.</b>			<b>Metallics or flitters.....</b>	160	477
Of the United States, ex-			<b>Metronomes.....</b>	326½	491
ported and returned.....	§ 19	509	<b>Mica.....</b>	167½	477
Similitude clause.....	§ 4	505	<b>Milk.....</b>	554 free	500
<b>Manures.....</b>	500 free	498	Of india rubber.....	513 free	499
<b>Manuscripts.....</b>	548 free	499	Preserved or condensed....	196	480
<b>Maps.....</b>	311	490	Sugar of.....	196	480
For schools.....	412 free	496	<b>Mill:</b>		
For use of the United	413 free	496	Cranks.....	126	474
States.....	412 free	496	Irons.....	126	474
Printed more than twenty			Saws.....	154	476
years.....	410 free	496	Stones and burrstones.....	638 free	503
<b>Marble:</b>			<b>Millinery ornaments, feathers,</b>		
In block, rough or squared..	103	471	flowers, birds, etc.....	328	491
Manufactures of.....	105	471	<b>Mineral:</b>		
Mosaic cubes.....	104	471	Carbonate of magnesia.....	543 free	499
Paving tiles.....	104	471	Orange.....	51	468
Sawed, dressed, or other-			Salts of natural mineral wa-		
wise.....	104	471	ters.....	555 free	500
Slabs.....	104	471	Or earthen substances, arti-		
<b>Marbles, toy.....</b>	321	491	cles composed of.....	86	470
<b>Marine coral.....</b>	456 free	497	Waters.....	555 free	500
<b>Marking, imported goods.....</b>	§ 5	506	Bottles and jugs con-		
<b>Marrow, crude.....</b>	549 free	499	taining.....	555 free	500
<b>Marshmallows.....</b>	550 free	499	Artificial, and imita-		
<b>Masks.....</b>	355	493	tions of natural.....	249	483
<b>Matches, friction or lucifer.....</b>	326	492	Wax.....	668 free	504
<b>Materials for construction of</b>			<b>Minerals, crude.....</b>	556 free	500
vessels.....	§§ 7, 8	506	<b>Mineralogy, specimens of.....</b>	625 free	503
<b>Matings, Chinese.....</b>	485 free	498	<b>Mining explosives.....</b>	325	491
<b>Matting, floor.....</b>	485 free	498	<b>Mirrors.....</b>	102	471
<b>Matting, made of cocoa fiber or</b>			<b>Models.....</b>	557 free	500
rattan.....	356	493	<b>Mohair for buttons.....</b>	315	491
<b>Mats:</b>			<b>Molasses.....</b>	557½ free	500
Made of cocoa fiber or rattan	356	493	Concentrated.....	182½	479
Made of carpeting.....	296	489	<b>Molded glassware and glass bot-</b>		
<b>Mattresses, hair curled suitable</b>			tles.....	88	470
for.....	332½	492	<b>Molds:</b>		
<b>Meal:</b>			Hammer.....	122	473
Corn.....	190	480	Gold beaters'.....	498 free	498
Oat.....	190	480	Gun barrel.....	122	473
Rice.....	193	480	<b>Monumental stone.....</b>	105½, 106	471, 472
<b>Measuring tapes, tapes for use in</b>			<b>Moquette carpets.....</b>	287	488
manufacture of.....	275½	487	<b>Morocco, skins for.....</b>	341	492
<b>Meat, extract of.....</b>	225	481	<b>Morphia, and salts of.....</b>	25	467
<b>Meats.....</b>	225½	481	<b>Morphine, and salts of.....</b>	25	467
<b>Medals:</b>			<b>Mosaic cubes of marble.....</b>	104	471
Old.....	426 free	497	<b>Moss.....</b>	558 free	500
Of gold, silver, or copper...	551 free	500	Sea.....	69	469
<b>Medicinal:</b>			Iceland.....	69	469
Drugs, vegetable.....	470 free	497	<b>Mosses as drugs.....</b>	16½	466
Or medicated soap.....	63	468		470 free	497
Preparations.....	58, 59	468	<b>Mother-of-pearl, manufactures</b>		
<b>Meerschäum clay.....</b>	553 free	500	of.....	354	493
<b>Melada.....</b>	182½	478	<b>Mowers.....</b>	591 free	501
<b>Men's hats of fur.....</b>	335	492	<b>Mule shoes.....</b>	148	477
<b>Metal:</b>			<b>Mungo.....</b>	279	487
Articles, enameled or glazed	144	476	<b>Munjeet.....</b>	541 free	499
Bronze in leaf.....	160	477	<b>Muriate of:</b>		
Composition.....	452 free	497	Ammonia.....	8½, 371 free	466, 494
Dutch, clippings from.....	159	477	Potash.....	595 free	501
In leaf.....	160	477	<b>Music.....</b>	311	490
Manufactured articles and			Printed more than twenty	413 free	496
wares of.....	177	478	years.....	410 free	496
Sheathing.....	159	477	Raised print for the blind..	409 free	496
Sheets, enameled.....	144	476	<b>Musical instruments.....</b>	326½	491
Threads of gold, silver, or			<b>Musk.....</b>	559 free	500
other metals.....	162	477	<b>Muskets.....</b>	142	475
Type.....	171	477	<b>Mustard.....</b>	234	482
Yellow.....	159, 161	477	Seed.....	611 free	502
<b>Metallic:</b>			<b>Mutton.....</b>	224½	481
Pens, except gold.....	168	477	<b>Muzzle-loading shotguns.....</b>	142	475
Pins.....	170	477	<b>Myrobolan.....</b>	560 free	500

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Myrtle sticks.....	684 free	504	Ochery earths:		
Nail rods.....	123	474	Dry.....	566 free	500
Nails:			Ground in oil.....	42	467
Cut.....	145	476	Oils:		
Hob.....	146	476	Almond.....	568 free	500
Horseshoe.....	146	476	Amber.....	568 free	500
Wire.....	146	476	Ambergris.....	568 free	500
Wrought iron and steel.....	147	476	American fisheries.....	568 free	500
Natural history, specimens of.....	625 free	503	Aniline.....	568 free	500
Neat cattle, hides of.....	§§ 17, 18	509	Anise, or anise seed.....	568 free	500
Neck—			Anthoss.....	568 free	500
Ruchings.....	276	487	Aspic.....	568 free	500
Ruffings.....	276	487	Attar of roses.....	568 free	500
Silk.....	301	489	Bene.....	568 free	500
Needle wire.....	124	474	Bergamot.....	568 free	500
Needles:			Cajaput.....	568 free	500
Crochet.....	150	476	Cake.....	567 free	500
Darning.....	561 free	500	Caraway.....	568 free	500
Hand sewing.....	561 free	500	Cassia.....	568 free	500
Knitting.....	150	476	Castor.....	27	467
Knitting machine.....	150	476	Cedrat.....	568 free	500
Sewing machine.....	150	476	Chamomile.....	568 free	500
Tape or bodkins.....	150	476	Cinnamon.....	568 free	500
Neroli.....	568 free	500	Citronella.....	568 free	500
Nets, flax, gill.....	272	487	Civet.....	568 free	500
Netting:			Cocanut.....	568 free	500
Gill, flax.....	272	487	Cod.....	499 free	498
Silk.....	301	489	Cod-liver.....	28	467
Nettings:			Colors.....	48	468
Cotton or flax.....	276	487	Cotton-seed.....	568 free	50
Wool.....	286	488	Croton.....	568 free	50
New Zealand hemp.....	399 free	496	Distilled.....	60	468
Nickel.....	167½	477	Enflouraged.....	568 free	500
Alloy.....	167½	477	Essential.....	60	468
Oxide.....	167½	477	Expressed.....	60	468
Matte, ores of.....	573 free	500	Fennel.....	568 free	500
Plates or ingots.....	167½	477	Fish, of American fisheries.....	568 free	500
Niter cake.....	622 free	503	Foreign.....	34	467
Nitrate of:			Flaxseed.....	29	467
Lead.....	50	468	Fruit.....	17	466
Potash.....	595 free	501	Fusil.....	30	467
Refined.....	56	468	Hemp-seed.....	31	467
Partly refined.....	56	468	Herring.....	34	467
Soda.....	621 free	503	Jasmine, or jasimine.....	568 free	500
Nitrous ether, spirits of.....	17	466	Juglandium.....	568 free	500
Noils.....	685 free	504	Juniper.....	568 free	500
Carbonized.....	279	487	Lavender.....	568 free	500
Wool or hair.....	685 free	504	Lemon.....	568 free	500
Nonenumerated articles.....	§ 4	505	Lemon grass.....	568 free	500
Nursery stock.....	587 free	501	Limes.....	568 free	500
Nutmegs.....	631 free	503	Linseed.....	29	467
Nuts.....	224	481	Mace.....	568 free	500
Almonds.....	221	481	Neroli.....	568 free	500
And washers.....	148	476	Nut.....	568 free	500
As drugs.....	16½	466	Olive, fit for salad.....	32	467
Brazil.....	470 free	497	For manufacturing or		
Cocanuts in the shell.....	491 free	498	mechanical purposes.....	568 free	500
Cream.....	224	481	Orange flower.....	568 free	500
Filiberts.....	491 free	498	Origanum.....	568 free	500
Palm.....	222	481	Ottar of roses.....	568 free	500
Kernels.....	491 free	498	Palm.....	568 free	500
Peanuts.....	491 free	498	Peppermint.....	33	467
Walnuts.....	223	481	Petroleum.....	568 free	500
Nut oil.....	222	481	Poppy-seed.....	29	467
Nux vomica.....	568 free	500	Rape-seed.....	31	467
Oakum.....	564 free	500	Rendered.....	60	468
Oar blocks.....	565 free	500	Rosemary.....	568 free	500
Oatmeal.....	679 free	504	Seal.....	34	467
Oats.....	190	480	Seeds.....	206	480
Obscene articles.....	190	480	Sesame.....	568 free	500
Ocher:	§§ 10-12	508	Sesamum seed.....	568 free	500
Dry.....	566 free	500	Soluble.....	26	467
Ground in oil.....	42	467	Spermaceti.....	568 free	500
			Spike lavender.....	568 free	500

	Paragraph.	Page.		Paragraph.	Page.
<b>Oils—Continued.</b>			<b>Oriental rugs.....</b>	287	488
Thyme.....	568 free	500	Orleans, and all extracts of.....	375 free	495
Turkey red.....	26	467	Ornamental feathers.....	328	491
Turpentine.....	660 free	503	Ornaments.....	286	488
Used in soap making, wire			China ware.....	84, 85	469, 470
drawing, or dressing			Millinery.....	328	491
leather.....	499 free	498	Silk.....	300	489
Valerian.....	568 free	500	Orpiment.....	382 free	495
Whale.....	34	467	Osier.....	179	478
Of American fisheries.....	568 free	500	Osmium.....	574 free	500
<b>Oilcloth.....</b>	273	487	Ox shoes.....	148	476
<b>Old:</b>			<b>Oxide of:</b>		
Brass.....	159	477	Cobalt.....	14½	466
Coins and medals.....	426 free	497	Manganese.....	546 free	499
Copper.....	452 free	497	Nickel.....	167½	477
Glass.....	495 free	498	Strontia.....	640 free	503
Pewter and britannia metal.....	584 free	501	Tin, black.....	653 free	503
Refuse gunny bags and			Uranium.....	663 free	504
cloth.....	577 free	501	Zinc.....	47	468
Refuse and scrap lead.....	166	477	<b>Packages, marking and stamp-</b>		
Sheathing.....	159	477	ing of.....	§ 5	506
Types.....	662 free	503	<b>Packing:</b>		
Zinc.....	176	478	Boxes and shooks.....	180	478
<b>Oleate of soda.....</b>	26	467	Of wines, etc.....	244	483
<b>Olive oil:</b>			Paddy.....	193	480
Fit for salad.....	32	467	Painters' knives.....	140	475
For manufacturing or me-			<b>Paints:</b>		
chanical purposes.....	568 free	500	Baryta, sulphate of, or		
<b>Olives.....</b>	215	481	barytes.....	37	467
Onions.....	202	480	Black, bone, ivory, or vege-		
Onyx, manufactures of.....	105	471	table.....	40	467
Opal glassware.....	90	470	Blanc fixe.....	39	467
Opera glasses.....	98	471	Blue, Berlin, Prussian, or		
<b>Opium:</b>			Chinese.....	38	467
Aqueous extract of.....	35	467	Blue, all containing ferro-		
Containing less than 9 per			cyanide of iron.....	38	467
cent of morphia.....	36	467	Blue, ultramarine.....	43	467
Crude.....	569 free	500	Blue wash, containing ul-		
Liquid preparations of.....	35	467	tramarine.....	43	467
Prepared for smoking.....	36	467	Brown acetate of lead.....	49	468
Tincture of.....	35	467	Chrome yellow.....	41	467
<b>Optical instruments.....</b>	98	471	Cobalt, and cobalt ore.....	444 free	497
Glass plates or disks for.....	496 free	498	Cochineal.....	446 free	497
<b>Orange:</b>			Colors containing quicksil-		
Juice, sour.....	533 free	499	ver.....	45	468
Mineral.....	51	468	Crayons.....	48	468
Oil.....	570 free	500	Frostings.....	48	468
Peel.....	220	481	Lakes.....	48	468
Stick.....	570 free	500	Litharge.....	49	468
Wood.....	684 free	504	Ocher and ochery earths.....	42	467
<b>Oranges.....</b>	216	481	Orange mineral.....	51	468
Boxes and barrels contain-			Oxide of zinc.....	47	468
ing.....	216	481	Pigments.....	48	468
<b>Orchids.....</b>	234½	482	Red lead.....	51	468
<b>Orchil or orchil liquid.....</b>	571 free	500	Sienna and sienna earths.....	42	467
<b>Ores:</b>			Tubes, in.....	48	468
Antimony.....	376 free	495	Umber and umber earths.....	42	467
Chromic.....	438 free	497	Verdigris.....	666 free	504
Cobalt.....	444 free	497	Vermilion.....	45	468
Composed of lead and silver.....	165	477	Wash blue.....	43	467
Copper.....	451 free	497	White, acetate of lead.....	49	468
Gold.....	573 free	500	Paris.....	46	468
Iron.....	109½	472	Pigment containing lead.....	52	468
Lead.....	165	477	Satin.....	39	467
Manganese.....	546 free	499	Zinc or pigment.....	47	468
Manganiferous iron.....	109½	472	Whiting and Paris white.....	46	468
Nickel.....	573 free	500	Yellow.....	41	467
Silver.....	573 free	500	Zinc, oxide of.....	47	468
Silver, containing lead.....	165	477	<b>Paintings.....</b>	575 free	500
Sulphur.....	642 free	503	For colleges.....	585 free	501
Tin.....	653 free	503	Palette knives.....	140	475
<b>Organzine, silk.....</b>	298	489	Pailings.....	681 free	504
			<b>Palladium.....</b>	576 free	501



	Paragraph.	Page.		Paragraph.	Page.
Palm-leaf:			Paste:		
Fans, common.....	474 free	498	Brazil.....	416 free	496
Unmanufactured.....	474 free	498	Licorice.....	23	467
Manufactures of.....	352	493	Manufactures of.....	351	493
Palm-nut kernels.....	491 free	498	Pastes of:		
Palm:			Indigo.....	514 free	499
Nuts.....	491 free	498	Toilet.....	61	468
Oils.....	568 free	500	Patent:		
Palms.....	234½	482	Barley.....	191	480
Pamphlets.....	311	490	Leather.....	341	492
	411 free	496	Tartar.....	73	469
Paper:			Patterns for machinery.....	557 free	500
Albumenized.....	307	490	Paving tiles, marble.....	104	471
Albums.....	308	490	Peanuts.....	223	481
All other.....	310	490	Pearl:		
Blank books.....	311	490	Buttons.....	316	491
Books.....	311	490	Mother of.....	354	493
Books, cigarette, and covers.....	359	494		580 free	501
Buttons, made of.....	318	491	Pearls.....	337, 338	492
Cardboards of.....	308	490	Pease:		
Cards, playing.....	312	490	Dried.....	203	480
Charts.....	311	490	Green.....	203	480
Cigarette.....	359	494	Prepared or preserved.....	198	480
Cigars and cigarettes.....	188	479	Split.....	203	480
Copying.....	307	490	Pebble, unwrought.....	418 free	496
Drawing.....	310	490	Peel, lemon and orange.....	220	481
Engraving.....	311	490	Peltries and other usual goods		
Envelopes.....	307, 309	490	and effects of Indians.....	582 free	501
Etchings.....	311	490	Pencil leads.....	358	493
Felt, roofing.....	304	489	Pencils:		
Filtering.....	307	490	Hair.....	314	490
For screens for fireboards.....	310	490	Slate.....	357	494
Hangings.....	310	490	Wood.....	357	494
Lithographic prints.....	308	490	Penholders.....	169	477
Maps.....	311	490	Penknives.....	138	475
Manufactures of.....	313	490	Pens:		
Masks of.....	355	493	Gold.....	169	477
Music.....	311	490	Metallic.....	168	477
Old.....	577 free	501	Pepper.....	235	482
Parchment.....	308	490		632 free	503
Photographs.....	311	490	Peppermint oil.....	33	467
Pulp, manufactures of.....	353	493	Percussion caps.....	327	491
Pulp shoe buttons.....	318	491	Perfumed soap.....	63	468
Pulp, masks made of.....	355	493	Perfumery.....	7, 61	466, 468
Playing cards.....	312	490	Periodicals.....	562 free	500
Printed matter.....	311	490	Published by individuals		
Printing.....	306	490	for gratuitous private cir-		
Roofing felt.....	304	489	culation.....	410 free	496
Scrap albums.....	308	490	Personal:		
Screens.....	310	490	Effects accompanying pas-		
Sensitized.....	307	490	senger.....	669 free	504
Sheathing.....	304	489	Effects of citizens of the		
Silver.....	307	490	United States dying in		
Stamps, foreign postage or			foreign countries.....	583 free	501
revenue.....	636½ free	503	Petroleum.....	568 free	500
Stock.....	577 free	501	Pewter.....	584 free	501
Surface coated.....	308	490	Philosophical:		
Tissue.....	307	490	Apparatus brought by pro-		
Writing.....	307, 310	490	fessional artists, lecturers,		
Papier-maché:			or scientists.....	687 free	505
Manufactures of.....	353	493	And scientific apparatus,		
Shoe buttons.....	318	491	utensils, instruments, and		
Paraffin.....	578 free	501	preparations.....	585 free	501
Parasol:			Phosphates.....	586 free	501
Ribs.....	155½	476	Phosphorus.....	53	468
Sticks.....	684 free	504	Photographic dry plates.....	358½	494
Parasols.....	360	494	Photographs.....	311	490
Parchment.....	579 free	501		410, 412, 687, 688 free	496, 505
Parian ware.....	84, 85	469	Pianoforte action leather.....	341	492
Paris:			Pianoforte leather.....	341	492
Green.....	59½	468	Piano wire.....	124	474
White.....	46	468	Pickles.....	198	480
Partridge sticks.....	684 free	504			

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Pickled:			Plates—Continued.		
Fish.....	209	480	Fashion.....	476 free	498
Herrings.....	210	481	Of iron or steel, galvanized		
Pickets.....	681 free	504	or coated.....	119	473
Pig iron.....	110	472	Of metal, enameled or		
Pigments.....	47, 48, 52	468	glazed.....	144	476
Pigs:			Photographic.....	358½	494
Of brass.....	159	477	Railway fish.....	152	476
Of lead.....	166	477	Saw.....	122	473
Of zinc.....	174	477	Steel engraved.....	151	476
Pile fabrics:			Stereotype.....	151	476
Cotton or other vegetable			Platina.....	589 free	501
fiber.....	259	486	Platinum.....	590 free	501
Silk.....	299	489	Playing cards.....	312	490
Pimento:			Plows.....	591 free	501
Unground.....	633 free	503	Plumbago.....	592 free	501
Wood.....	684 free	504	Plumbers' knives.....	140	475
Pineapples.....	213½	481	Plums.....	217	481
Pine clapboards.....	677 free	584	Plush, hatters'.....	593 free	501
Pins:			Plushes:		
Belt.....	170	477	Silk.....	299	489
Bonnet, scarf, and lace.....	170	477	Velvets, velveteens, cor-		
Bonnet and hat.....	170	477	duroys, and all pile fab-		
Crank.....	122	473	rics.....	259	486
Glass and enameled head.....	170	477	Pocketknives.....	138	475
Hair.....	170	477	Poles, hop.....	673 free	504
Hat.....	170	477	Polishing stones.....	594 free	501
Lace.....	170	477	Pomades.....	61	468
Metallic.....	170	477	Pool balls.....	320	491
Safety.....	170	477	Poppy seed.....	206	480
Scarf.....	170	477	Oil.....	29	467
Shawl.....	170	477	Porcelain glassware.....	90	470
Wrist or crank.....	122	473	Ware.....	84, 85	469, 470
Pipe bowls.....	359	494	Pork.....	224½	481
Pipes:			Porter.....	245	483
Boiler.....	130	474	Portland cement.....	79	469
Cast-iron.....	133	474	Posts of wood.....	679 free	504
Clay (all common), tobacco.....	359	494	And columns, iron.....	113	472
Copper.....	161	477	Fence.....	673 free	504
Lead.....	167	477	Potash:		
Pitch.....	326½	491	Bichromate of.....	54	468
Tobacco.....	359	494	Calcined or pearl ash.....	595 free	501
Pistols, breech-loading.....	143	476	Caustic.....	595 free	501
Piston rods.....	122	473	Chlorate of.....	595 free	501
Pit saws.....	154	476	Chromate of.....	54	468
Pitch:			Crude, carbonate of.....	595 free	501
Burgundy.....	424 free	496	Hydrate of.....	55, 268, 595 free	501
Or coal tar.....	647 free	503	Iodate of.....	55	468
Of wood.....	647 free	503	Iodide of.....	55	468
Pipes, pitch, metal.....	326½	491	Muriate of.....	595 free	501
Plaits.....	417 free	496	Nitrate of.....	56	468
Plank.....	676 free	504	Prussiate of.....	57	468
Planking, ship.....	673 free	504	Sulphate of.....	595 free	501
Planters.....	591 free	501	Potatoes.....	204	480
Plants.....	587 free	501	Pouches for tobacco.....	359	494
Plants, fruit, tropical and semi-			Poultry.....	226	481
tropical.....	234½	482	Powder:		
Plaques.....	84, 85	469, 470	Bronze.....	160	477
Plaster of Paris.....	81	469	Curry.....	463 free	497
Casts for societies.....	585 free	501	Powders for the hair, teeth, or		
Manufactures of.....	353	493	skin.....	61	468
Unground.....	588 free	501	Fulminating.....	324	491
Plate glass, cast, polished.....	94, 97	471	Gun.....	325	491
Looking glass, or plate glass			Ink.....	21	467
silvered and framed.....	96	471	Toilet.....	61	468
Fluted.....	93	470	Precious stones.....	338	492
Plates:			Precipitated chalk.....	11	467
Boiler or other, of iron or			Preparations, medicinal.....	58, 59	468
steel.....	114	472	Anatomical.....	619 free	502
Cast-iron stove.....	134	475	Chalk.....	11	467
Copper, rolled.....	161	477	Coal tar.....	58	468
Electrotype.....	151	476	Toilet.....	61	468
Engraved or lithographed.....	151	476	Printed matter.....	311	490
			Printers' ink.....	21	467
			Printing paper.....	306	490

	Paragraph.	Page.		Paragraph.	Page.
Prints, lithographic.....	413 free	496	Red—Continued:		
Prizes or trophies.....	551 free	500	Prussiate of potash.....	57	468
Professional:			Vermilion.....	45	468
Books.....	596 free	501	Reeds:		
Implements.....	596 free	501	Chair.....	179	478
Instruments.....	596 free	501	For umbrellas.....	684 free	504
Proprietary medicinal prepara-			Regalia.....	603 free	502
tions.....	58	468	Regulus:		
Prune wine and juice.....	247	483	Antimony.....	376 free	495
Prunes.....	217	481	Copper.....	453 free	497
Prussian blue.....	38	467	Reimportation of articles.....	§ 19	509
Prussiate of potash.....	57	468	Rendered oils.....	60	468
Public monuments, articles in-			Rennets.....	604 free	502
tended for.....	688 free	505	Repairs to American vessels.....	§ 8	506
Pulp:			To machinery.....	§ 13	508
All manufactures of.....	353	493	Repeal provisions.....	§ 72	529
Blue colors.....	38	467	Resin gum, as drugs.....	16½	466
Masks.....	355	493		470 free	497
Wood.....	303	489	Retorts, gas.....	87	470
Yellow.....	41	467	Platinum.....	590 free	501
Pulu.....	597 free	502	Revenue stamp, foreign.....	636½ free	503
Pumice.....	598 free	502	Ribs, for parasols and umbrellas.....	155½	476
Stone.....	638 free	503	Rice.....	193	480
Purple, London.....	59½	468	Flour.....	193	480
Putty.....	46	468	Meal.....	193	480
Pyrites:			Paddy.....	193	480
Dross or residuum from			Uncleaned.....	193	480
burnt.....	109½	472	Rifles:		
Sulphur ore.....	642 free	503	Combination.....	143	476
Pyroligneous acid.....	1	466	Sporting.....	142	475
Pyroxyline, compounds of.....	15	466	Rivet rods.....	123	474
Quicksilver.....	170½	477	Rivets.....	153	476
Flasks or bottles.....	387 free	495	Rochelle salts.....	75	469
Quills.....	600 free	502	Rocoe.....	375 free	495
Quilts of down.....	328	491	Rods, connecting.....	122	474
Quinia:			Copper.....	161	477
Barks of.....	394 free	495	Drill.....	124	474
Sulphate of.....	601 free	502	Rods, wire.....	123, 124	474
Quoits.....	462 free	497	Rolls, licorice.....	23	467
Rabbits' fur, hats composed of.....	335	492	Roman cement.....	79	469
Rags.....	577, 602, 685 free	501, 502, 504	Roofing:		
Railroad ties.....	673 free	504	Felt.....	304	489
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T.....	117	473	Arrow.....	381 free	495
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Bars.....	117	473	Dandelion.....	231	482
Fish plates.....	152	477	Ginger.....	629 free	503
Tires.....	156	477	Roots, as drugs.....	16½	466
Wheels.....	156	477		470 free	497
Raisins.....	217	481	Bulbous.....	16½	466
Rakes, horse.....	591 free	501		470 free	497
Rape seed.....	611 free	502	Hop.....	510 free	499
Seed oil.....	31	467	Rope:		
Rasps.....	141	475	Ends.....	577 free	501
Rattan, braids, plaits, etc., for			Hide.....	507 free	499
hats, bonnets, or hoods.....	417 free	496	Waste.....	577 free	501
Mats and matting.....	356	493	Ropes.....	268	487
Unmanufactured.....	684 free	504	Roping wool.....	279	487
Raw, unmanufactured articles.....	§ 3	505	Rosewood.....	684 free	504
Razors and razor blades.....	140	475	Roses, attar or ottar of.....	568 free	500
Ready-made clothing:			Rotten stone.....	638 free	503
Cotton.....	258	486	Roving wool.....	279	487
Silk.....	301	489	Waste wool.....	685 free	504
Wool.....	284	488	Roucous, and extracts of.....	375 free	495
Reapers.....	591 free	501	Rough burr stone.....	638 free	503
Reciprocal commercial arrange-			Ruchings.....	276, 301	487, 489
ments.....	§ 71	529	Ruffings.....	276, 301	487, 489
Reciprocity treaty with Hawaii.	182½	478	Rugs:		
Red:			Carpeting.....	296	489
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Lead.....	51	468	similar.....	287	488
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			Rye flour.....	190	480

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Rye.....	190	480	Seeds.....	206½	480
Saccharine.....	183	479	Agricultural.....	206½	480
Sadiron.....	134	475	Anise.....	611 free	502
Safety pins.....	170	477	Aromatic, as drugs.....	16½, 470 free	497
Safflower.....	605 free	502	Beet.....	611 free	502
Saffron, and extract of.....	605 free	502	Bene.....	611 free	502
Saffron cake.....	605 free	502	Canary.....	611 free	502
Sago:			Caraway.....	611 free	502
Crude.....	606 free	502	Cardamom.....	611 free	502
Flour.....	606 free	502	Castor, or castor beans.....	205	480
Salicin.....	607 free	502	Coriander.....	611 free	502
Salad oil of olives.....	32	467	Cotton.....	611 free	502
Sal ammoniac.....	8½	466	Croton.....	611 free	502
Salaratus.....	64	469	Cummin.....	611 free	502
Saloup.....	612 free	502	Fennel.....	611 free	502
Sal soda.....	67	469	Fenugreek.....	611 free	502
Salt:			Flax.....	206	480
Cake.....	622 free	503	Flower.....	611 free	502
For curing meats and fish..	608 free	502	Garden.....	206½	480
In bulk, in bags, sacks, barrels, or other packages.....	608 free	502	Grass.....	611 free	502
Saltpeter.....	595 free	501	Hemp.....	611 free	502
Refined.....	56	468	Horehound.....	611 free	502
Salts:			Linseed.....	206	480
Aniline.....	372 free	494	Mangel-wurzel.....	611 free	502
Black.....	595 free	501	Morbid growth.....	16½	466
Chemical.....	60	468	Mustard.....	611 free	502
Epsom.....	24	467	Oil.....	206	480
Manure.....	542 free	499	Poppy.....	206	480
Mineral.....	500 free	498	Rape.....	611 free	502
Of cinchona bark.....	555 free	500	Sorghum.....	611 free	502
Of cinchona bark.....	601 free	502	St. John's bread.....	611 free	502
Of morphia.....	25	467	Sugar beet.....	611 free	502
Rochelle.....	75	469	Sugar cane.....	611 free	502
Santonin.....	62	468	Seines, flax.....	272	487
Strychnia.....	70	469	Selep.....	612 free	502
Uranium.....	663 free	504	Sensitized paper.....	307	490
Sand.....	638 free	503	Sesame, or sesamum seed oil....	568 free	500
Sandstone.....	105½, 106	471, 472	Sewing-machine needles.....	150	476
Santonin.....	62	468	Sewing silk.....	298	489
Sardines.....	208	480	Shafting, steel.....	122	473
Satin:			Shafts.....	122	473
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Wood.....	684 free	504	Shapes, steel.....	122	473
Sauces.....	198 free	480	Shawl pins.....	170	477
Sauer kraut.....	609 free	502	Shawls, woolen.....	281	488
Sausage:			Shears.....	140	475
Bologna.....	406 free	496	Sheathing:		
Skins.....	610 free	502	Felt.....	479 free	498
Saw plates, steel.....	122	473	Metal, old.....	159	477
Sawed boards, plank, deals, etc.	676 free	504	Paper.....	304	489
Saws.....	154	477	Or yellow metal.....	161	477
Scenery, theatrical.....	596 free	501	Sheepskins.....	341	492
Scientific:			Sheets:		
Apparatus for institutions..	585 free	501	Of copper.....	161	477
Books and periodicals.....	410 free	496	Of iron or steel.....	118, 119	473
Scissors, steel.....	140	475	Of lead.....	167	477
Scrap:			Of metal, enameled or glazed.....	144	476
Albums.....	308	490	Of platina.....	589 free	501
Iron.....	110	472	Of zinc.....	175	477
Lead.....	166	477	Shellfish.....	615 free	502
Steel.....	110	472	Shell buttons.....	316	491
Screens of carpeting.....	296	489	Manufactures of.....	354	493
Screw wire rods.....	123	473	Shells.....	613 free	502
Screws.....	155	476	Cocoa or cacao.....	447 free	497
Scroll iron.....	116, 119	473	Shingle bolts.....	673 free	504
Sculpture for colleges.....	603 free	502	Shingles.....	682 free	504
Sea moss.....	69	469	Ship:		
Seal oil.....	34	467	Chronometers.....	172	477
Seating, hair.....	334	492	Planking.....	673 free	504
Seaweeds.....	558 free	500	Timber.....	673 free	504
Seed cane.....	611 free	502	Shirts.....	275	487
Lac.....	527 free	499			

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Shirts, knitted .....	262	486	Silver—Continued.		
Shoddy .....	279	487	German .....	158	476
Shoe buttons .....	318	491	Leaf .....	164	477
Shoes:			Ores .....	573 free	500
Leather .....	341	492	Ores containing lead .....	165	477
Horse and ox .....	148	476	Paper .....	307	490
Shooks:			Powder .....	164	477
Of American manufacture ..	387 free	495	Sweepings .....	644 free	503
Packing-box .....	180	478	Sirups:		
Sugar-box .....	180	478	Of cane juice .....	182½	478
Shot .....	167	477	Of beet juice .....	182½	478
Shotgun barrels .....	614 free	502	Sisal:		
Shotguns .....	142, 143	475, 476	Grass or sunn, binding		
Shrimps .....	615 free	502	twine .....	399 free	496
Shrubs .....	587 free	501	Grass or sunn, cables, cord-		
Side arms .....	139	475	age, twine .....	268	487
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Earth .....	566 free	500	Size, gold .....	44	467
Earth .....	42	467	Skeletons .....	619 free	502
Silicate:			Skelp, iron or steel .....	114-118	472, 473
Alkaline .....	68	469	Sketches, original .....	575 free	500
Of soda .....	68	469	Skins .....	341	392
Silk:			Birds .....	400 free	496
All manufactures of .....	302	489	Raw .....	505 free	499
Beaded goods .....	301	489	Sausage .....	610 free	502
Belting .....	300	489	Slack coal .....	318½	391
Braces .....	300	489	Slate:		
Braids .....	300	489	All manufactures .....	108	472
Button forms .....	315	491	Chimney pieces .....	108	472
Buttons .....	300	489	Mantels .....	108	472
Carded .....	298	489	Pencils .....	357	494
Chenilles .....	299	489	Slabs for tables .....	108	472
Clothing, ready-made .....	301	489	Slates .....	108	472
Cocoons .....	617 free	502	Roofing .....	109	472
Cords .....	300	489	Sledges, blacksmiths' .....	129	475
Embroidered articles .....	301	489	Slides, glass, for magic lanterns ..	101	472
Floss .....	298	489	Slubbing waste .....	685 free	504
Fringes .....	300	489	Smalts .....	48	468
Galloons .....	300	489	Smelting and refining ores and		
Gorings .....	300	489	metals in bond .....	\$ 21	510
Handkerchiefs .....	301	489	Smokers' articles .....	359	494
Hatters' plush .....	593 free	501	Snails .....	620 free	502
Knit goods .....	301	489	Snuff and snuff flour .....	187	479
Laces .....	301	489	Soap .....	63	468
Nettings .....	301	489	Toilet .....	63	468
Organzine .....	298	489	Soda and potassa, tartrate of ..	75	469
Ornaments .....	300	489	Ash .....	67	469
Pile fabrics .....	299	489	Bicarbonate and supercar-		
Pushes .....	299	489	bonate of .....	64	469
Raw .....	616 free	502	Bichromate of .....	66	469
Ready-made clothing .....	301	489	Caustic .....	65	469
Ruchings .....	301	489	Chlorate of .....	621 free	503
Sewing .....	298	489	Chromate of .....	66	469
Singles .....	298	489	Crystals .....	67	469
Sleeve linings .....	260	486	Cubic nitrate of .....	621 free	503
Spun .....	298	489	Hydrate of .....	65	469
Suspenders .....	300	489	Nitrate of .....	621 free	503
Thread .....	298	489	Oleate of .....	26	467
Thrown .....	298	489	Sal .....	67	469
Tram .....	298	489	Silicate of .....	68	469
Twist .....	298	489	Sulphate of .....	622 free	503
Umbrellas .....	360	494	Tartrate of .....	75	469
Veiling .....	301	489	Water .....	555 free	500
Velvets .....	299	489	Sodium .....	623 free	503
Wraps .....	298	489	Sole leather .....	339	492
Waste .....	617 free	502	Soluble oil .....	26	467
Wearing apparel .....	301	489	Sorghum for seed .....	611 free	502
Webbing .....	300	489	Sounds .....	19	466
Worms' eggs .....	618 free	502	Spar, manufactures of .....	403 free	496
Yarns .....	298	489	Spars, timber used for .....	351	493
Silver:			Sparterre .....	674 free	504
Bullion .....	423 free	496	Specimens of natural history,	624 free	504
Bullions .....	162	477	botany, mineralogy .....	625 free	503
Coins .....	449 free	497	Spectacle frames .....	98	471

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Spectacles.....	98	471	Stockings, hose and half hose,		
Glass plates or disks for....	496 free	498	cotton.....	261, 262	486
Spices.....	235	482	Stone:		
As drugs.....	16½	466	Building.....	105½, 106	471, 472
Cassia, cassia vera, and	470 free	496	Burr.....	638 free	503
buds.....	626 free	503	Cliff.....	638 free	503
Cinnamon and chips.....	627 free	503	Freestone.....	105½, 106	471, 472
Cloves and clove stems.....	628 free	503	Granite.....	105½, 106	471, 472
Ginger root.....	629 free	503	Lime.....	105½, 106	471, 472
Mace.....	630 free	503	Monumental.....	105½, 106	471, 472
Nutmegs.....	631 free	503	Sand.....	105½, 106	471, 472
Pepper:			Ware.....	83, 84, 85	469, 470
Black and white.....	632 free	503	Stones:		
Red.....	235	482	Burnishing.....	594 free	501
Pimento.....	633 free	503	Burr.....	638 free	503
Sage.....	235	482	Curling.....	462 free	497
Spiegeleisen.....	110	472	Flint, ground.....	484 free	498
Spikes:			Grind.....	107	472
Cut.....	145	476	Lithographic.....	538 free	499
Wrought.....	148	476	Load.....	540 free	499
Spirits of:			Mill.....	638 free	503
Nitrous ether.....	17	466	Polishing.....	594 free	501
Turpentine.....	660 free	503	Precious, and imitations of.	338	492
Spirituos:			Pumice.....	638 free	503
Beverages.....	240	482	Rotten.....	638 free	503
Liquors.....	239	482	Whet.....	508 free	499
Sponges.....	69	469	Stoneware.....	83, 85	469, 470
Sporting rifles.....	142	475	Stops, art educational.....	384 free	495
Sprigs.....	149	476	Storax.....	639 free	503
Spruce clapboards.....	678 free	504	Stove plates.....	134	475
Spun silk.....	298	489	Straw.....	207½	480
Spunk.....	635 free	503	Braids.....	497 free	498
Spurs and stiltis used in the			Manufactures of.....	417 free	496
manufacture of earthenware...	636 free	503	Matting for floors.....	352	493
Stamping, of imported goods...	\$ 5	506	485 free	498	
Stamps, foreign postage or revenue.	636½ free	503	Stretcher frames, tips for umbrellas.	155½	476
Starch.....	232, 233	482	Strings, gut.....	326½	491
Statuary.....	575 free	500	Strontia.....	640 free	503
for colleges, etc.....	585, 603 free	501, 502	Mineral, carbonate of.....	640 free	503
Statuettes, chinaware.....	84, 85	469, 470	Oxide and protoxide of.....	640 free	503
Stave bolts.....	673 free	504	Strontianite.....	640 free	503
Staves of wood.....	683 free	504	Structural shapes of iron or steel.	113	472
Stays, boiler.....	130	475	Strychnia and strychnine.....	70	469
Steel or iron cotton ties.....	459 free	497	Styrax.....	639 free	503
Alloys used for tools.....	122	473	Subacetate of copper.....	666 free	504
Bars, billets, and blooms...	122	473	Substances:		
Castings.....	122	473	Explosive.....	325	491
Nails.....	146	476	Used for manure.....	500 free	498
Plates, engraved.....	151	476	Vegetable.....	558 free	500
Rivets.....	153	476	Substitutes:		
Rods.....	123	474	For butter.....	194	480
Spikes.....	145	476	For coffee.....	231	482
Stretcher frames of umbrellas.	155½	476	Sugar.....	182½	478
Wire.....	123	474	Beet, seed.....	611 free	502
Steels.....	140	475	Box shooks.....	180	478
Stems, as drugs.....	16½	466	Bounty.....	182	478
470 free	497		Candy.....	183	479
Stereotype plates.....	151	476	Cane for seed.....	611 free	502
Stick, lac.....	527 free	499	Colored.....	183	479
Sticks:			Confectionery.....	183	479
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Hairwood.....	684 free	504	Glucose.....	183	479
Myrtlewood.....	684 free	504	Grape.....	183	479
Orangewood.....	684 free	504	Of milk.....	196	480
Partridge wood.....	684 free	504	Tank bottoms.....	182½	478
Pimento wood.....	684 free	504	Tinctured.....	183	479
Rough hewn or sawed.....	679 free	504	Sulphate:		
St. John's bread or bene seed...	611 free	502	Of alumina.....	8	466
Stock:			Of ammonia.....	8½	466
Glue.....	506 free	499	Of baryta.....	375 free	495
Paper.....	577 free	501	Of barytes, artificial.....	39	467
			Of baryta or barytes.....	37	467

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Sulphate—Continued.			Tassels.....	286, 300	488, 489
Of copper.....	405 free	496	Tea.....	648 free	503
Of iron.....	455 free	497	Plants.....	648 free	503
Of lime, artificial.....	39	467	Teams of immigrants.....	374 free	494, 495
Of magnesia.....	24	467	Teazles.....	207½	480
	542 free	499	Teeth.....	650 free	503
Of potash.....	595 free	501	Terne plates.....	121	473
Of quinia.....	601 free	502	Terra alba.....	651 free	503
Of soda.....	622 free	503	Japonica.....	652 free	503
Sulphide of arsenic.....	382 free	495	Textile grasses.....	497 free	498
Sulphite of antimony, crude....	376 free	495	Theatrical properties.....	596 free	501
Sulphur:			Thrashing machines.....	591 free	501
Crude.....	642 free	503	Thread:		
Ore.....	642 free	503	Cotton.....	250, 251	484
Lac or precipitated.....	642 free	503	Silk.....	298	489
Refined.....	71	469	Threads of gold, silver, or other		
Sublimed or flowers of.....	71	469	metals.....	162	477
Not otherwise provided for.....	642 free	503	Thrown silk.....	298	489
Sulphuret of iron.....	642 free	503	Thyme, oil of.....	568 free	500
Sulphuric:			Ties, cotton.....	459 free	497
Acid.....	643 free	503	Tiles.....	78, 104	469, 471
Ethers.....	17	466	Marble paving.....	104	471
Sumac:			Timber:		
Extract of.....	18	466	Hewn and sawed.....	674 free	504
Ground.....	72	469	Round.....	672 free	504
Sunn binding twine.....	399 free	496	Squared and sided.....	675 free	504
Cables, cordage, and twine.....	268	487	Used for spars and building		
Unmanufactured.....	497 free	498	wharves.....	674 free	504
Sunshades.....	360	494	Tin bars, blocks, pigs or grain,		
Sticks for.....	361	494	and granulated.....	653 free	503
	684 free	504	Black oxide of.....	653 free	503
Supercarbonate of soda.....	64	468	Ore, cassiterite or black		
Suspenders.....	263, 300	486, 489	oxide.....	653 free	503
Swaged steel.....	122	473	Plate.....	121	473
Sweepings of silver or gold.....	644 free	503	Taggers.....	119, 121	473
Sweetmeats.....	217	481	Tincture of opium.....	35	467
Swords.....	139	475	Tinsel wire.....	654 free	503
Blades.....	139	475	Tips:		
Table knives.....	140	475	For penholders.....	169	477
Tables, slate slabs for.....	108	472	For umbrellas and parasols.....	155½	476
Tacks, cut.....	149	476	Lava, for burners.....	86	470
Taggers tin.....	119, 121	473	Tires.....	156	476
Iron or steel, black.....	118	473	Tissue paper.....	307	490
Pickled or cleaned.....	120	473	Tobacco:		
Tailors' irons.....	134	475	Filler.....	185	479
Tallow.....	645 free	503	Manufacturers and growers		
Talmas.....	285	488	of (§ 69).....	1, 2	528
Tamarinds.....	490 free	498	Of all descriptions.....	186	479
Tamboured articles.....	276	487	Quebrado, or self-working		
Tampico fiber:			bales.....	185	479
Binding twine.....	399 free	496	Stems.....	655 free	503
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Unmanufactured.....	497 free	498	Wrapper.....	184, 185	479
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Tanned and dressed calfskins..	341	492	Preparations.....	61	468
Tannic acid.....	5	466	Soap.....	63	468
Tannin.....	5	466	Waters.....	7	466
Tanning, articles used for.....	386 free	495	Tonka beans.....	656 free	503
Tapes of flax.....	275½	487	Tools of trade of persons arriving		
Tapestry:			in the United States.....	596 free	501
Brussels carpets.....	291	489	Track.....	129	475
Velvet carpets.....	290	488	Tooth and disk harrows.....	591 free	501
Tapioca.....	646 free	503	Picks.....	180½	478
Tar:			Tops, wool.....	279	487
Coal products.....	14	466	Tow.....	497 free	498
	443 free	497	Waste.....	497 free	498
Of wood.....	647 free	503	Tournay velvet carpets.....	288	488
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Cream of.....	73	469	China ware.....	84, 85	469, 470
Crude.....	380 free	495	Track tools.....	129	475
Tartar, patent.....	73	469	Trade-marks.....	§ 6	506
Tartars.....	74	469	Tram silk.....	298	489
Tartaric acid.....	6	466	Treble ingrain carpets.....	292	489
Tartrate of soda and potassa....	75	469	Trees.....	587 free	501

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Bead or beaded.....	354	493	American, engaged in for-		
Dress.....	286	488	eign trade.....	§ 8	506
Flax, jute, cotton, or other			Built in the United States		
vegetable fiber.....	276	487	for foreign account.....	§ 7	506
Tripoli.....	657 free	503	Built in the United States		
Trophies.....	551 free	500	of foreign material.....	§ 7	506
Tropical and semitropical fruit			Cast iron.....	134	475
plants.....	487 free	498	Not of the United States. §§	15, 16	509
Tubes:			Of glass.....	90	470
Boiler.....	130	475	Of platinum.....	590 free	501
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Tuckings.....	276	487	United States.....	§ 20	509
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Turmeric.....	658 free	503	Vinegar.....	236	482
Turpentine:			Vines.....	587 free	501
Spirits of.....	660 free	503	Vitrified tiles.....	78	469
Venice.....	659 free	503	Virtiol, blue.....	405 free	496
Turtles.....	661 free	503	Vulcanized India rubber.....	353	493
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	399 free	496	Wagons of immigrants.....	374 free	494, 495
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Type metal.....	171	477	Wares, iron or steel.....	144	476
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New.....	171	477	For smelting and refining		
Old.....	662 free	503	metals.....	§ 21	510
Ulsters.....	285	488	For manufacturing articles.....	387 free	495
Ultramarine blue.....	43	467		§ 9	507
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	566 free	500	Wash, blue.....	43	467
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ners, handles, and other parts.	155½	476	Carded.....	279	487
Sticks, wood.....	361	494	Cotton.....	458 free	497
	684 free	504	Fit only for paper stock....	577 free	501
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uce, and manufacture of.	387 free	495	Rope and bagging.....	577 free	501
Products of fisheries of....	568 free	500	Silk.....	617 free	502
Unwrought clays of earth.....	82	469	Slubbing.....	685 free	504
Upper leather.....	341	492	Tow.....	497 free	498
Uranium, oxide and salts of....	663 free	504	Wool.....	685 free	504
Vaccine virus.....	664 free	504	Yarn.....	685 free	504
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Valonia.....	665 free	504	Water:		
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Platinum.....	590 free	501	All not artificial.....	555 free	500
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tures of.....	277	487	Toilet.....	7	466
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Vegetable:			Bees.....	397 free	495
Ivory.....	519 free	499	Mineral.....	668 free	504
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Manufactures of.....	354	493	Vegetable.....	668 free	504
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Velvets, silk.....	299	489	For dyeing purposes.....	16½	466
Venetian chain carpets.....	292	489		470 free	497
Venice turpentine.....	659 free	503	Manufactures of.....	352	493
Verdigris.....	666 free	504	Whalebone.....	671 free	504
Vermicelli.....	192	480	Manufactures of.....	352	493
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Wheat.....	190	480	Orange.....	684 free	504
Flour.....	190	480	Paper stock.....	577 free	501
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Hubs for.....	679 free	504	Pencils, slate, covered with.....	357	494
Steel-tired, for railway purposes.....	156	476	Pickets.....	681 free	504
Whetstones.....	508 free	499	Pimento.....	684 free	504
Whip gut.....	351	493	Poplar, fit only for paper stock.....	577 free	501
Manufactured.....	431 free	497	Pulp.....	303, 353	489, 493
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	686 free	505	Woods used expressly for dyeing.....	16½	466
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Christmas tree decorations, etc..	293	845	Pile fabrics.....	103	827
Chronometers, and parts.....	184	835	Bath robes and towels.....	104	827
Ciders.....	264	843	Knitted goods.....	105	827
Cigarette paper.....	150	832	Tulles.....	106	827
Cigars, cigarettes, and cheroots..	301	846	Laces and blondes.....	107	828
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Clams, fresh.....	214	838	Waterproof and elastic stuffs.....	115	828
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Cloves.....	21	818	Twine for cordage, etc.....	94	825
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Cochineal.....	64	823	In hanks, etc.....	92	825
Cocktails.....	260	842	Mercerized.....	93	825
Cocanuts.....	53	822	Sewing, etc.....	93	825
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